EXHIBIT 1

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

SECURITIES INVESTOR PROTECTION CORPORATION,	Adv. Pro. No. 08-01789 (SMB)
Plaintiff-Applicant,	SIPA LIQUIDATION
v.	(Substantively Consolidated)
BERNARD L. MADOFF INVESTMENT SECURITIES LLC,	
Defendant.	
In re: BERNARD L. MADOFF,	
Debtor.	
IRVING H. PICARD, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC,	Adv. Pro. No. 09-01182 (SMB)
Plaintiff,	
v.	
J. EZRA MERKIN, GABRIEL CAPITAL, L.P., ARIEL FUND LTD., ASCOT PARTNERS, L.P., ASCOT FUND LTD., GABRIEL CAPITAL CORPORATION,	
Defendants.	

EXPERT REPORT OF
LISA M. COLLURA, CPA, CFE, CFF

Proof of Transfers
To Defendants J. Ezra Merkin,
Gabriel Capital L.P., Ariel Fund Ltd.,
Ascot Partners, L.P., Ascot Fund Ltd., and
Gabriel Capital Corporation

March 20, 2015

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I. PROFESSIONAL BACKGROUND

1.   I am a Senior Managing Director in the Forensic and Litigation Consulting practice of FTI

Consulting, Inc. ("FTI"), with more than 20 years of experience in accounting, auditing and litigation

consulting services. I specialize in providing forensic accounting and financial fraud investigative services in

connection with internal investigations on behalf of trustees, boards of directors and audit committees of

companies.

2.   I have extensive experience in conducting large-scale, fact-finding investigations into fraudulent

financial transactions, including tracing significant flows of funds between accounts and entities. During my

career at FTI, I have assisted in the investigation of several of the largest fraud cases in the United States.

3.   I am a Certified Public Accountant (CPA), a Certified Fraud Examiner (CFE), a member of the

American Institute of Certified Public Accountants (AICPA) and am Certified in Financial Forensics (CFF) by

the AICPA. My curriculum vitae, attached as **Exhibit 1** to this report, further describes my professional

credentials, experience and qualifications, including my testimony in the last four years.

II. SCOPE OF ASSIGNMENT

4.   Bernard L. Madoff Investment Securities LLC ("BLMIS") was an investment firm owned and

operated by Bernard L. Madoff ("Madoff"). On December 11, 2008, Madoff was arrested for violating

multiple securities laws in connection with running a Ponzi scheme.   On December 15, 2008, Irving H. Picard

was appointed as the Trustee for the liquidation of the business of BLMIS, and Baker & Hostetler LLP was

retained as his counsel. Shortly thereafter, FTI was retained by Baker & Hostetler LLP, on behalf of the

Trustee, to analyze, among other things, the financial affairs of BLMIS and to assist the Trustee with the

liquidation of BLMIS. As part of our engagement, FTI was tasked with the exercise of reconstructing the

books and records of BLMIS, including all records of the "cash in/cash out" transactions related to the BLMIS

customer accounts as far back as the records allow.

5.   Matthew B. Greenblatt, also a Senior Managing Director at FTI, and a team of professionals

working under his supervision, were specifically tasked with creating chronological listings of all cash and

principal transactions, including cash deposit and withdrawal transactions, for every BLMIS customer

account, as set forth more fully in the Expert Report of Matthew B. Greenblatt regarding the Methodology for

the Principal Balance Calculation, dated November 15, 2012 (the "Principal Balance Calculation Report").

6.   The sources of cash deposit and withdrawal transactions related to BLMIS customer accounts

consist of customer statements and other relevant information available within BLMIS's records, including

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Portfolio Management Reports, Portfolio Management Transaction Reports, spiral-bound notebooks, and a data table from BLMIS's computer system referred to as the "Checkbook File," which is the only available BLMIS record of cash transactions for the time period from December 1, 2008 through December 11, 2008. *See* Principal Balance Calculation Report for further discussion regarding these sources. For purposes of my report, I use the term "customer statements" to refer to these sources collectively.

7.　　　　I, along with a team working under my supervision, was specifically tasked with performing forensic analyses to determine the following:

- Whether the cash deposit and withdrawal transactions as reflected on the customer statements (as defined in paragraph 6) for *all* BLMIS customers reconciled (as further explained in paragraph 8) to available BLMIS bank records;

- Whether the cash deposit and withdrawal transactions reflected on the customer statements for *four* of the customer accounts at BLMIS that are at issue in this matter (the "Merkin Accounts"[1]) reconcile to available documentation;

- Whether, based on my review of available bank account records, the cash withdrawals (*i.e.*, transfers from BLMIS) reflected on the customer statements for the Merkin Accounts (the "Initial Transfers") could be traced (as further explained in paragraph 8) *to* bank accounts held by, or for the benefit of, the Merkin Defendants,[2] and whether cash deposits reflected on the customer statements for the Merkin Accounts could be traced *from* bank accounts held by, or for the benefit of, the Merkin Defendants;

- Whether there were sources of funds other than from BLMIS and therefore, commingling of funds, in certain bank accounts held by the Merkin Defendants;

- Whether any of the Initial Transfers of BLMIS funds were subsequently transferred to, or for the benefit of, the Merkin Defendants (the "Subsequent Transfers");

- Whether any of the Subsequent Transfers of BLMIS funds received by Defendant GCC were further transferred to, or for the benefit of, Defendant J. Ezra Merkin (the "Subsequent Subsequent Transfers"); and,

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[1] Four of the BLMIS customer accounts that are at issue in this matter include: 1G0321 under the name "Gabriel Capital, L.P."; 1FR070 under the name "Ariel Fund Ltd"; 1A0058 under the name "Ascot Partners, L.P."; and 1FN005 under the name "Ascot Fund Ltd"(collectively, the "Merkin Accounts").

[2] The Defendants in this matter are J. Ezra Merkin, Gabriel Capital, L.P., Ariel Fund Ltd, Ascot Partners, L.P., Ascot Fund Ltd. and Gabriel Capital Corporation ("GCC"), (collectively, the "Merkin Defendants"). Defendants Gabriel Capital, L.P. ("Gabriel Capital"), Ariel Fund Ltd ("Ariel Fund"), Ascot Partners, L.P. ("Ascot Partners") and Ascot Fund Ltd. ("Ascot Fund") are also collectively referred to herein as the "Merkin Funds."

- Whether management fees were paid by Defendant Ascot Partners to Defendant GCC, and if so, quantify the amount of those management fees and identify what portion of those fees are Subsequent Transfers of BLMIS funds.

8.   For purposes of this report, I use the term "reconciled" to indicate when I have matched, agreed and/or determined consistency between cash deposits and withdrawals reflected on BLMIS customer statements to information or data per another source (*e.g.,* amounts on BLMIS bank records, correspondence between the customer and BLMIS regarding incoming deposits and/or requests for withdrawals, or documents produced by the Merkin Defendants to the Trustee). For purposes of my report, I use the term "traced" to indicate when I have followed the flow of funds from one bank account (*e.g.,* BLMIS's bank account) to another bank account (*e.g.,* the Merkin Defendants' bank accounts).

9.   This report has been prepared in connection with the above-captioned litigation and is to be used only for the specific purposes of this lawsuit. It is not to be used for any other purpose without the express written consent of FTI. If called upon to testify in this matter, I intend to provide testimony regarding my analyses and conclusions consistent with this report.

10.   FTI is being compensated at a rate of $554 per hour for my professional time incurred in performing the work necessary to prepare this report. FTI's fees are not contingent on the conclusions reached in this report or the outcome of this subject litigation.

III. METHODOLOGY

11.   To determine whether the cash deposit and withdrawal transactions reflected on the customer statements for *all* BLMIS customers reconciled to available BLMIS bank records, I, using my experience as a forensic accountant and investigator, along with my staff, first identified and gathered the relevant and available records related to the BLMIS bank accounts. We then performed the following procedures:

- Reviewed hundreds of thousands of pages of records related to BLMIS's bank accounts, including monthly bank statements, cancelled checks and deposit slips, obtained from BLMIS's files and/or produced by third-party financial institutions, which cover a ten-year period from December 1998 to December 2008;

- Analyzed close to 150,000 transactions reflected within these bank records; and

- Reconciled the cash deposit and withdrawal transactions reported in the available BLMIS bank records to the cash transactions reflected on the customer statements related to *all* BLMIS customer accounts.

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12.   Next, to determine specifically whether the cash transactions reflected on the customer statements for the Merkin Accounts reconciled to available documentation, I used the results of the forensic analysis of the available BLMIS bank records as described above. I also reviewed and analyzed other documents and records maintained at BLMIS, including, but not limited to, documents contained in the customer files related to the Merkin Accounts. In addition, my team and I reviewed certain documents and data received by the Trustee from the Merkin Defendants, including the following:

- Millions of pages of documents produced to date by the Merkin Defendants; and
- Tens of thousands of records of data from a QuickBooks financial program produced by the Merkin Defendants ("QuickBooks").

Based on my review and analysis of these materials, I identified the cash transactions related to the Merkin Accounts that reconciled to these documents and data.

13.   Next, to determine whether the Initial Transfers of BLMIS funds (*i.e.*, cash withdrawals reflected on the customer statements for the Merkin Accounts) could be traced to bank accounts held by, or for the benefit of, the Merkin Defendants, I again used the available information from the BLMIS bank records as discussed above. I also reviewed records produced to the Trustee by the Merkin Defendants as well as by third-party financial institutions related to bank accounts held by, or for the benefit of, the Merkin Defendants. Using these available bank records, I identified the recipients of the Initial Transfers from BLMIS. In addition, using these available bank records, I identified the sources of transfers to BLMIS (*i.e.*, cash deposits reflected on the customer statements for the Merkin Accounts).

14.   Next, to determine whether there were sources of funds other than from BLMIS, and therefore, commingling of funds in certain bank accounts held by the Merkin Defendants, I reviewed and analyzed available records related to these bank accounts that were produced to the Trustee in this matter, and identified, quantified and determined the purpose of, whenever possible, the transfers between and among these Merkin Defendants' bank accounts.

15.   Next, to determine whether any of the Initial Transfers of BLMIS funds were subsequently transferred to the Merkin Defendants, I reviewed records produced by third-party financial institutions, as well as by the Merkin Defendants, related to bank accounts held by the Merkin Defendants, including bank accounts that received Initial Transfers of BLMIS funds. I also reviewed records of data from QuickBooks that were produced by the Merkin Defendants to the Trustee. I understand from counsel to the Trustee that there are several tracing methods available within the court's discretion to trace funds through commingled bank accounts. I was directed by counsel to the Trustee to review and apply the following tracing methods to

the transactional data that I derived from the available bank records to identify Subsequent Transfers of

BLMIS funds:

- Last In, First Out ("LIFO")

- First In, First Out ("FIFO")

- Lowest Intermediate Balance Rule ("LIBR")

- Restated Tracing Rules (referred to as "Restated LIBR" for purposes of this report)

- Proportionality

16.   Next, to determine whether any of the Subsequent Transfers of BLMIS funds received by

Defendant GCC were subsequently transferred to Defendant J. Ezra Merkin, I again reviewed records

received by the Trustee from the Merkin Defendants as well as by third-party financial institutions related to

bank accounts held by Defendant GCC. I also reviewed data from the Merkin Defendants' QuickBooks

records produced by the Merkin Defendants. I was again directed by counsel to the Trustee to review and

apply the five tracing methods listed above to the transactional data that I derived from the available bank

records to identify any Subsequent Subsequent Transfers of BLMIS funds from Defendant GCC to Defendant

J. Ezra Merkin.

17.   Finally, to identify and quantify the management fees paid by Defendant Ascot Partners to

Defendant GCC, I reviewed records related to bank accounts held by Defendant Ascot Partners, as well as

data from the Merkin Defendants' QuickBooks records. I then identified the portion of these fees that are

Subsequent Transfers of BLMIS funds.

18.   The documents and data that I considered in connection with this report are listed in **Exhibit 2**. I

reserve the right to supplement my report based on any additional documents or information received.

IV. SUMMARY OF FINDINGS

19.   Based on the forensic analyses performed, as described above and throughout this report, as well

as my skills, knowledge, experience, education and training that I applied to the documents and information

available to me as of the date of this report, my findings are summarized as follows:

- My team and I reconciled 99% of the approximately 225,000 cash deposit and withdrawal

  transactions reflected on *all* BLMIS customer statements during the time period of December 1998 to

  December 2008 to the available BLMIS bank records for the same time period. The remaining 1% that

  we were unable to reconcile consists primarily of withdrawal transactions for which copies of the

  related cancelled checks were not available. Based on the results of our reconciliation of 99% of the

cash transactions, I can reasonably infer that my team and I would have been able to reconcile these withdrawal transactions had copies of the related cancelled checks been available. Only 13 transactions of this remaining 1% (representing less than 0.006% of the approximately 225,000 cash transactions) were reflected on the customer statements, but could not be reconciled to available BLMIS bank records.

- From January 1992 to December 2008, the customer statements for the Merkin Accounts reflected 89 cash deposit and withdrawal transactions. I reconciled all but five (or approximately 94%) of these 89 cash transactions reflected on the customer statements for the Merkin Accounts to available BLMIS bank records, documents and records maintained at BLMIS, and/or documents and data produced by the Merkin Defendants to the Trustee. I was unable to complete my reconciliation for the remaining five cash transactions reflected on the customer statements for the Merkin Accounts due to the unavailability of records related to cash transactions dated prior to December 1998. However, based on my review of documents maintained at BLMIS related to the Merkin Accounts, I have not found any instance of the Merkin Defendants communicating to BLMIS any disagreement with respect to the accuracy of any cash deposit or withdrawal transactions reflected on the customer statements for the Merkin Accounts.

- Based on available bank records from both BLMIS records and records produced to the Trustee from Morgan Stanley, I traced approximately 89% of the total dollar amount of Initial Transfers of BLMIS funds (consisting of 100% of the Initial Transfers in the ten year period for which BLMIS bank records are available) to bank accounts held by the Merkin Defendants. I was not able to trace the remaining 11% of the total cash withdrawals from the Merkin Accounts (consisting of cash withdrawals dated prior to December 1998) because the relevant bank records were not available. Based on the results of my tracing, I can reasonably infer that, to the extent additional bank records related to the cash withdrawals from the Merkin Accounts were to become available to me, these records would further support the results of my tracing and that I would be able to trace the additional cash withdrawals from BLMIS to bank accounts held by the Merkin Defendants. In addition, the results of my tracing support that 82% of the total dollar amount of cash deposits reflected on the customer statements for the Merkin Accounts came from bank accounts held by, or the benefit of, the Merkin Defendants. Further, I noted that over $100 million of the cash deposits sent to BLMIS for the benefit of one of the Merkin Accounts came from a bank account held by, or for the benefit of, one of the other Merkin Defendants.

- Based on my analysis of activity in five bank accounts held by the Merkin Defendants, I determined that there were sources of funds other than from BLMIS, and therefore, commingling of funds in these five bank accounts. Specifically, there were sources of funds in three bank accounts held by the Merkin Funds other than from BLMIS funds, including transfers between and among these three bank accounts. In addition, there were sources of funds in two bank accounts held by Defendant GCC other than BLMIS funds, including transfers from the three bank accounts held by the Merkin Funds (for purposes other than payment of fees or operating expenses).

- I identified the following amounts of Subsequent Transfers of BLMIS funds to Merkin Defendants under each of the tracing methods applied:

Tracing Method	Subsequent Transfers since December 2003	Subsequent Transfers in the Two Year Period[3]
LIFO	$135,205,256	$32,487,075
FIFO	$130,795,332	$45,416,196
LIBR	$126,691,488	$38,420,211
Restated LIBR	$161,242,358	$51,121,812
Proportionality	$135,789,024	$37,530,921

- I identified the following amounts of Subsequent Subsequent Transfers of BLMIS funds from Defendant GCC to, or for the benefit of, Defendant J. Ezra Merkin under each of the tracing methods applied:

Tracing Method	Subsequent Subsequent Transfers since December 2003	Subsequent Subsequent Transfers in the Two Year Period
LIFO	$13,060,921	$6,351,125
FIFO	$14,642,299	$7,325,524
LIBR	$13,033,005	$5,420,503
Restated LIBR	$21,859,325	$9,957,970
Proportionality	$12,548,019	$4,746,330

- I identified $146,184,547 in management fees paid from Defendant Ascot Partners to Defendant GCC between 1998 and 2008 ($47,706,995 during the Two Year Period), of which the following amounts are Subsequent Transfers of BLMIS funds under each of the tracing methods applied:

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[3] The Two Year Period is the period between and including December 11, 2006 and February 28, 2009.

Tracing Method	Total Fee Payments Identified as Subsequent Transfers (1998 – 2008)	Total Fee Payments Identified as Subsequent Transfers (Two Year Period)
LIFO	$48,473,696	$10,903,034
FIFO	$46,637,220	$10,887,171
LIBR	$45,141,029	$8,432,437
Restated LIBR	$56,521,450	$15,092,833
Proportionality	$47,340,743	$10,238,324

V. RECONCILIATION OF CASH TRANSACTIONS FOR ALL BLMIS CUSTOMERS

A. *OVERVIEW*

20.   As set forth in the Principal Balance Calculation Report, a team from FTI working under Mr. Greenblatt's supervision created chronological listings of all cash and principal transactions, including cash deposit and withdrawal transactions, for every BLMIS customer account. I was tasked with reconciling the customer cash deposit and withdrawal transactions to available BLMIS bank records to assist in the determination of whether the cash transactions reported on the customer statements for all BLMIS customers were fairly and accurately represented.

B. *BLMIS BANK ACCOUNTS*

21.   My team and I reviewed available bank account records for more than 90 bank and brokerage accounts in the name of either BLMIS or Bernard L. Madoff,[4] and found that only the following three bank accounts were used by BLMIS for customer deposits and withdrawals during at least the ten-year period from December 1998 to December 2008:[5]

- JPMorgan Chase account #xxxxx1703 (the "703 Account")[6]

- JPMorgan Chase account #xxxxxxxxxx1509 (the "509 Account")

- Bankers Trust account #xx-xx0-599 (the "BT Account")

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[4] *See* **Exhibit 3** for a listing of known bank accounts held by BLMIS and/or Bernard L. Madoff.

[5] Between January 2006 and April 2006, there were four customer withdrawal transactions totaling $262,000,000 that were paid from account #xxx-xxx6-621 held at the Bank of New York (the "BONY 621 Account"). The BONY 621 Account was one of the primary operating bank accounts used by BLMIS's Proprietary Trading and Market Making businesses. In June 2006, there were two transfers totaling $261,816,950 from the 703 Account to the BONY 621 Account, presumably to reimburse the BONY 621 Account for funding the withdrawals to customers. A cash withdrawal from one of the Merkin Accounts was one of the four customer withdrawal transactions that were paid from the BONY 621 Account. *See* **Exhibit 10** for further detail (transaction dated 4/4/2006).

[6] Personal Identifying Information has been redacted throughout this report and the accompanying exhibits in compliance with Fed. R. Bankr. P. 9037 and applicable federal and state law.

22.   Records for these three accounts consist of monthly bank statements, copies of deposited checks,

deposit slips and cancelled checks. Records related to the 703 Account and the 509 Account were available

from December 1998 to December 2008 and were obtained from BLMIS's files as well as from JPMorgan

Chase & Co. ("JPMC").[7]   In addition to hard copy documents, JPMC produced an electronic file that provides

details of wire transfers in and out of the 703 Account from January 1, 2002 to December 11, 2008 (the "JPMC

Wire File").[8] Records related to the BT Account were available from December 1998 to May 1999 and were

obtained from BLMIS's files.[9]

23.   In the aggregate, FTI had available bank records related to the BLMIS bank accounts used for

customer deposits and withdrawals for a ten-year period from December 1998 to December 2008. To assist in

our analysis of these bank records, which included copies of monthly bank statements and cancelled checks,

we captured the transaction information from these records and converted the information into an electronic

format through the use of a combination of Optical Character Recognition (OCR) software and manual entry.

This electronic data, which accurately reflects the underlying records, became the basis for our reconciliation

of the cash transactions reported in the BLMIS bank records to the cash deposits and withdrawals reflected on

BLMIS customer statements.

The 703 Account

24.   Based on my review of the available BLMIS bank records, I determined that the 703 Account was

the primary bank account used for BLMIS customer deposits and withdrawals. My team and I reviewed and

analyzed every one of the transactions reported in the available monthly bank statements for the 703 Account

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[7] The October 1999 bank statement for the 509 Account could not be located. However, I was able to use other available documents, such as the 703 Account statements, to estimate the activity in the 509 Account during October 1999. In addition, there is activity reflected on the monthly bank statements for the 703 Account and 509 Account for which corresponding copies of deposited checks, deposit slips and/or cancelled checks were missing from the documents produced by JPMC and/or could not be located in BLMIS's records. As reflected in my summary of findings and other results described throughout my report, these missing documents had a minimal impact on my overall analysis and reconciliation.

[8] This file was missing data for transactions dated December 11, 2004 to December 31, 2004. However, we were able to use other available documents, such as the 703 Account statements, to obtain the necessary information to complete our analysis and reconciliation.

[9] Statements for June through August 1999, October 1999, December 1999 and July 2000 for the BT Account were also found in BLMIS's records. However, May 1999 appears to be the last month of significant activity in the BT Account. There was no activity in the account during the months of June through August 1999, and the statements for these months showed an ending balance of $26,523. In October 1999, the only transaction in the account was to transfer the $26,523 remaining balance to the 703 Account and zero out the BT Account. The December 1999 and July 2000 statements for the BT Account both showed a zero balance.

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from December 1998 to December 2008 to determine, among other things, whether the transactions were related to a BLMIS customer deposit or withdrawal.

25.   The results of our analysis of the activity in the 703 Account from the available bank records for December 1998 to December 2008 are set forth in an Excel spreadsheet titled "JPMC 703 Account Activity – December 1998 to December 2008" which is attached as **Exhibit 4**.

26.   In conducting our reconciliation of the cash transactions reported in the 703 Account bank records to the cash transactions reflected on the BLMIS customer statements, we first matched transactions based on the transaction date and amount, but also manually reviewed thousands of transactions to confirm our results. In addition, there were instances when we reconciled multiple transactions on the BLMIS customer statements to a single transaction on the BLMIS bank statements. For example, a deposit into the 703 Account that related to multiple BLMIS customers appeared as one transaction on the monthly bank statement for the 703 Account. In that case, we reconciled the 703 Account transaction to a combination of multiple BLMIS customer transactions.[10]

27.   FTI assigned a unique identification number to each of the transactions reported on the available 703 Account bank statements. *See* "703 ID" in the first column of the detail tab of Excel spreadsheet "JPMC 703 Account Activity – December 1998 to December 2008" (attached as **Exhibit 4**).   FTI also assigned a unique identification number to each one of the customer deposit and withdrawal transactions for every BLMIS customer account. *See* "CM ID" in a separate column of the detail tab of **Exhibit 4**. Once a specific transaction reported in a 703 Account statement was matched to a specific customer deposit or withdrawal transaction reflected on the BLMIS customer statements, we recorded the corresponding unique CM ID in the respective column of **Exhibit 4**. This matching formed a link between the cash transactions per the bank records and the cash transactions per the customer statements. This link ensured that no two customer cash transactions were incorrectly matched to the same cash transaction per the bank records or vice versa.

28.   Based on my review of the activity in the 703 Account from December 1998 to December 2008, I determined that approximately 97% of the inflows into the account during this period related to customer deposits and approximately 98% of the outflows from this account during this period related to customer withdrawals.

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[10] As another example, BLMIS withheld certain amounts from foreign and other account holders and made payments to the Internal Revenue Service on behalf of these BLMIS customers. In these cases, we reconciled one payment from the 703 Account to multiple related transactions per the BLMIS customer statements. Two of the Merkin Accounts (Ascot Fund and Ariel Fund) included these tax withholding transactions.

The 509 Account

29.   Based on my review of the available bank records related to the 509 Account, I determined that the 509 Account was a checking account funded by the 703 Account.   From December 1998 to December 2008, the inflows into the 509 Account consisted solely of transfers from the 703 Account and the outflows from the 509 Account were solely in the form of checks.

30.   My team and I performed an analysis of the activity in the 509 Account, similar to the analysis we performed with respect to the 703 Account, to determine whether the outflows from the 509 Account were related to BLMIS customer withdrawals. However, in this case, our analysis relied more heavily on our review of the cancelled checks because the statements themselves lacked the necessary detail. The results of our analysis of the activity in the 509 Account from the available bank records for December 1998 to December 2008 are set forth in an Excel spreadsheet titled "JPMC 509 Account Activity – December 1998 to December 2008" which is attached as **Exhibit 5**.

31.   Based on my review of the activity in the 509 Account, I determined that approximately 99% of the checks written from the 509 Account from December 1998 to December 2008 were related to customer withdrawals.

The BT Account

32.   Based on my review of the available bank records related to the BT Account, from at least December 1998 through May 1999, the BT Account was also funded by transfers from the 703 Account. Outflows from the BT Account were in the form of both checks and wire transfers.

33.   My team and I performed a reconciliation analysis of the activity in the BT Account, similar to those described above, to determine whether the outflows from the BT Account were related to BLMIS customer withdrawals. The results of our analysis of the activity in the BT Account from the available bank records for December 1998 to May 1999 are set forth in an Excel spreadsheet titled "BT 599 Account Activity – December 1998 to May 1999" which is attached as **Exhibit 6**.

34.   Based on my review of the activity in the BT Account during this period, I determined that over 97% of the outflows from the BT Account were related to customer withdrawals.

C. RESULTS OF RECONCILIATION

35.   My team and I reconciled 99% of the approximately 225,000 cash deposit and withdrawal transactions reflected on *all* BLMIS customer statements during the time period of December 1998 to December 2008 to the available BLMIS bank records for the same time period. The majority of the remaining

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1%, or approximately 2,200 transactions, consist primarily of withdrawal transactions for which copies of the related cancelled checks were not available. Based on the results of our reconciliation of 99% of the cash transactions, I can reasonably infer that my team and I would have been able to reconcile these withdrawal transactions had the related cancelled checks been available. Only 13 transactions of this remaining 1% (representing less than 0.006% of the approximately 225,000 cash transactions) were reflected on the customer statements, but could not be reconciled to available BLMIS bank records. The cash transactions in the Merkin Accounts are not among those included in the 1% of cash transactions that could not be reconciled to available BLMIS bank records.

VI. RECONCILIATION OF CASH TRANSACTIONS FOR THE MERKIN ACCOUNTS

A. OVERVIEW

36.   The chronological listings of all cash and principal transactions for every BLMIS customer account compiled by FTI include the cash transactions for the Merkin Accounts. From January 1992 to December 2008, the customer statements for the Merkin Accounts reflected 89 cash deposit and withdrawal transactions, which consisted of 68 deposits into the Merkin Accounts totaling $1,066,100,000[11] and 21 withdrawals from the Merkin Accounts totaling $557,880,000.[12] I was tasked with reconciling these 89 cash transactions to available BLMIS bank records, documents in BLMIS files and/or documents and data received from the Merkin Defendants. *See* **Exhibit 7** for a list of these cash deposit and withdrawal transactions; *see also* **Exhibit 10** – "Reconciliation and Tracing Results – Merkin Accounts."

B. BLMIS BANK ACCOUNTS

37.   Of the 89 cash transactions reflected on the customer statements for the Merkin Accounts, 47 occurred in the ten-year period for which there were available bank records for the three BLMIS bank accounts described above. I have reconciled 100% of these 47 cash deposit and withdrawal transactions

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[11] Two cash deposit transactions reflected on the customer statements for the Merkin Accounts were subsequently cancelled and are therefore excluded from the count of total cash deposit transactions.

[12] In addition to these 21 cash withdrawal transactions, there were nearly two thousand transactions that represented purported tax obligations being withheld from two of the Merkin Accounts - Ascot Fund (1FN005) and Ariel Fund (1FR070). Over the life of these two Merkin Accounts, the amount of tax withholding transactions totaled $5,146,622 and $3,318,697 for Ascot Fund and Ariel Fund, respectively. BLMIS withheld certain amounts from foreign and other account holders and made combined payments to the Internal Revenue Service (IRS), generally on a monthly basis, on behalf of these BLMIS customers. More specifically, BLMIS made one monthly payment from the 703 Account to the IRS related to multiple tax withholding transactions across multiple BLMIS customer statements (including Ascot Fund and Ariel Fund). The count of total withdrawals from the Merkin Accounts excludes these tax withholding transactions.

reflected on the customer statements during the period December 1998 to December 2008 to available BLMIS bank records, including monthly bank statements, detail contained in the JPMC Wire File and wire detail related to the BONY 621 Account.

38.   The 47 cash transactions were reconciled to the BLMIS bank accounts as follows:

- 703 Account – 46 transactions (36 deposits via wire transfer and 10 withdrawals via wire transfer)
- BONY 621 Account – one withdrawal via wire transfer

39.   Based on these results, I can reasonably infer that if BLMIS bank records prior to December 1998 were available to me, I would be able to reconcile the remaining pre-December 1998 cash transactions in the Merkin Accounts.

C. *BLMIS CUSTOMER FILES*

40.   In addition to reconciling the cash transactions for the Merkin Accounts to the available BLMIS bank records as described above, I also reviewed documents from BLMIS's records, including customer files, to identify correspondence related to the cash deposit and withdrawal transactions reflected on the customer statements for the Merkin Accounts.

41.   Customer files related to customer accounts were maintained in BLMIS's records and were generally organized by BLMIS account number. These customer files contained documents including, but not limited to, correspondence between the customer and BLMIS employees regarding incoming deposits and/or requests for withdrawals, customer contact information, and customer, trust and other agreements.

42.   As part of my analysis, I identified the customer files related to the Merkin Accounts within BLMIS's records.[13] I reviewed the documents contained in these customer files to identify correspondence that related to the cash transactions reflected on the customer statements for the Merkin Accounts. I also reviewed other files from BLMIS records that contained correspondence related to the Merkin Accounts. I identified letters and/or other correspondence in BLMIS's files to support 31 of the 89 cash transactions reflected on the customer statements for the Merkin Accounts. One of these letters, which is a request for a cash withdrawal from one of the Merkin Accounts, is attached as **Exhibit 8.1** and is described further below:

- Correspondence, dated December 23, 2003, addressed to Frank DiPascali from Michael E. Autera Jr., requesting a wire in the amount of $12,000,000 from Defendant Ascot Partners'

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[13] I identified two customer files in the BLMIS records related to the Merkin Accounts – one labeled 1FN005 for the Ascot Fund (AMF00069999-AMF00070063) and one labeled 1FR070 for the Ariel Fund (AMF00076284-AMF00076314). However, these customer files include documents related to cash transactions in all four of the Merkin Accounts.

BLMIS customer account (1A0058) to Defendant Ascot Partners' bank account at Morgan

Stanley (account # xxx-x3021).

43.   Furthermore, based on my review of the documents contained in the customer files for the

Merkin Accounts, I have not found any instance of the Merkin Defendants communicating to BLMIS any

disagreement with respect to the accuracy of any cash deposit or withdrawal transactions reflected on the

customer statements for the Merkin Accounts.

D. *MERKIN DEFENDANTS' QUICKBOOKS DATA*

44.   The Merkin Defendants have produced over 60,000 records of electronic data that were generated

from QuickBooks, the accounting program used by the Merkin Defendants to account for financial activity,

including, but not limited to, activity in the Merkin Accounts and other cash transactions related to the

Merkin Funds.[14] The QuickBooks data provided by the Merkin Defendants covers the period from January

1995 to January 2009. I reconciled the accounting entries included in this data to the cash transactions

recorded in the BLMIS customer statements for the Merkin Accounts, and identified the accounting entries to

record 76 of the 89 total cash transactions in the Merkin Accounts, which are all the transactions within the

time period covered by the QuickBooks records.

E. *DOCUMENTS PRODUCED BY THE MERKIN DEFENDANTS TO THE TRUSTEE*

45.   As of the date of this report, millions of pages of documents have been produced by the Merkin

Defendants to the Trustee. My team and I conducted targeted searches to locate documentation regarding

the cash transactions in the Merkin Accounts. We identified letters, other correspondence, and/or schedules

regarding cash transactions in the Merkin Accounts (titles of schedules include, "Summary of Account

Allocations", "Summary of Capital Changes," and other similar titles) within the documents produced by the

Merkin Defendants that support 79 of the 89 cash deposit and withdrawal transactions reflected on the

BLMIS customer statements for the Merkin Accounts. An example of correspondence, which is a letter

requesting a cash withdrawal from one of the Merkin Accounts, is attached as **Exhibit 8.2** and is described

further below:

- Correspondence dated September 30, 2008, addressed to Frank DiPascali from Michael E.

   Autera Jr., which states, "Following up on my conversation with Jodi earlier today, we need

   to withdraw $45,000,000 from the Ascot Partners account…" and includes instructions to

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[14] Deposition of Michael Autera as designated Rule 30(b)(6) representative ("Autera Dep."), 102:12-20, Oct. 22, 2014.

wire the amount to Defendant Ascot Partners' bank account at Morgan Stanley (account # xxx-x3021).

F. RESULTS OF RECONCILIATION

46.   In total, based on the analyses described above, I reconciled 84, or approximately 94%, of the 89 cash transactions reflected on the customer statements for the Merkin Accounts to available BLMIS bank records, documentation contained in BLMIS files, the Merkin Defendants' QuickBooks records and/or other documents produced by the Merkin Defendants to the Trustee. **Exhibit 7**, which is a chart that lists each of the 89 cash transactions for the Merkin Accounts, contains four columns that indicate the results of my reconciliation to each of these sources of information.

47.   I was unable to complete my reconciliation for the remaining five cash transactions reflected on the customer statements for the Merkin Accounts due to the unavailability of records related to cash transactions dated prior to December 1998.[15] However, as noted above, I have not found any instance of the Merkin Defendants communicating to BLMIS any disagreement with respect to the accuracy of any cash deposit or withdrawal transactions reflected on the customer statements for the Merkin Accounts.

VII. TRACING CASH TRANSACTIONS IN THE MERKIN ACCOUNTS

A. OVERVIEW

48.   I also used the available BLMIS bank records, as described above, to determine whether I could trace the funds that left BLMIS's bank accounts (*i.e.*, the Initial Transfers) to accounts held by, or for the benefit of, the Merkin Defendants. To make this determination, I performed a "Receiving Bank" analysis, which traces transfers from BLMIS's bank accounts to bank accounts that received funds from BLMIS.

49.   The withdrawal transactions reflected on the customer statements for the Merkin Accounts were in the form of wire transfers from the 703 Account and the BONY 621 Account. My tracing of withdrawals via wire transfers was based on the transaction description contained on the monthly bank statements. Often, the description on the bank statements included the identification of both the banking institution that received the cash transfer as well as the beneficiary of the transfer. In some cases, the description also included the corresponding bank account number. The JPMC Wire File produced to the Trustee by JPMC detailing the activity in the 703 Account and wire detail provided to the Trustee detailing the activity in the

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[15] *See* **Exhibit 7** for five transactions labeled "*n/a*" across all four "Reconciliation Results" columns. All five of these transactions were cash deposit transactions.

BONY 621 Account contained the same, and in some cases, additional detail related to the transactions via wire transfers. Therefore, I also relied on this wire transfer detail to identify information regarding the flow of funds related to wire transfers in and out of the 703 Account and the BONY 621 Account.

50.   Further, to trace the cash withdrawals as reflected on the customer statements for the Merkin Accounts, I also reviewed documents related to the Merkin Defendants' bank accounts that were produced to the Trustee by the Merkin Defendants and by Morgan Stanley, one of the banking institutions used by the Merkin Defendants.

51.   In addition, as part of my tracing analysis, based on the same bank records described above, I also identified the source bank accounts from which cash deposits reflected on the customer statements for the Merkin Accounts were sent to BLMIS from the Merkin Defendants. The cash deposit transactions reflected on the customer statements for the Merkin Accounts were in the form of wire transfers into the 703 Account. I followed the same tracing methodology used to trace cash withdrawals from BLMIS to the Merkin Defendants (as explained above) to trace cash deposits from the Merkin Defendants to BLMIS.

B.   RESULTS OF TRACING

52.   **Figure 1** below summarizes the results of my Receiving Bank analysis and lists the bank accounts identified by tracing the Initial Transfers from BLMIS.[16]

FIGURE 1
Initial Transfers Tracing Results
December 1998 – December 2008

Account Holder	Banking Institution	Account Number	Total Amount Traced
Ascot Partners, LP	Morgan Stanley	xx-x3021	$461,000,000
Ariel Fund Ltd	Morgan Stanley	xx-x3001	$16,200,000
Gabriel Capital, LP	Morgan Stanley	xx-x3003	$17,400,000

53.   Based on available bank records from both BLMIS records and records produced to the Trustee by Morgan Stanley, I traced approximately 89% of the total dollar amount of Initial Transfers of BLMIS funds (consisting of 100% of the Initial Transfers in the ten year period for which BLMIS bank records are available) to bank accounts held by the Merkin Defendants.

54.   I was not able to complete this tracing analysis for the remaining cash withdrawals related to the Merkin Accounts because the relevant bank records for periods prior to December 1998 were not available.

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[16] *See also* **Exhibit 9.1** and **Exhibit 10**.

However, based on the results of my tracing of the Initial Transfers from BLMIS, I can reasonably infer that, to the extent additional bank records related to the Merkin Defendants' cash withdrawals become available to me, these records would further support the results of my tracing and that I would be able to trace the remaining cash withdrawals from BLMIS to bank accounts held by the Merkin Defendants.

55.   **Exhibit 9.2** summarizes the results of my tracing analysis of the source of cash deposits reflected on the customer statements for the Merkin Accounts (based on both available BLMIS bank records and records related to the Merkin Defendants' bank accounts that were produced to the Trustee in this matter) and lists the source bank accounts identified by tracing cash deposits from the Merkin Defendants to BLMIS. The results of my tracing support that 82% of the total dollar amount of cash deposits reflected on the customer statements for the Merkin Accounts came from bank accounts held by, or for the benefit of, the Merkin Defendants. I was not able to trace the remaining 18% of cash deposits from the Merkin Defendants to BLMIS due to the unavailability of bank records related to cash transactions dated prior to June 1998, the earliest month of available bank records related to the Merkin Defendants' bank accounts.

56.   **Exhibit 9.2** also shows that over $100 million of the cash deposits sent to BLMIS for the benefit of one of the Merkin Defendants came from a bank account held by, or for the benefit of, one of the other Merkin Defendants. For example, $25,000,000 of cash deposits into Defendant Ascot Partners' BLMIS customer account came from a bank account held by Defendant Gabriel Capital.

VIII. COMMINGLING OF FUNDS

A. OVERVIEW

57.   I was also asked to determine whether there were sources of funds other than from BLMIS funds and therefore, commingling of funds, in five bank accounts[17] held by the Merkin Defendants, as listed in **Figure 2**. For purposes of this report, counsel to the Trustee has defined commingling as the combination of BLMIS funds (Initial Transfers and/or Subsequent Transfers) and other sources of funds in these five bank accounts, such that BLMIS funds become unidentifiable and/or inseparable.

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[17] One or more of these five accounts may be considered brokerage accounts. For purposes of my report, I will refer to these accounts as bank accounts.

FIGURE 2

Account Holder	Banking Institution	Account Number	Months of Available Bank Statements
Ascot Partners, LP	Morgan Stanley	xx-x3021	June 1998 – Feb 2009[18]
Ariel Fund Ltd	Morgan Stanley	xx-x3001	June 1998 – Feb 2009[19]
Gabriel Capital, LP	Morgan Stanley	xx-x3003	June 1998 – Feb 2009[20]
Gabriel Capital Corporation[21]	Morgan Stanley	xx-x3007	June 1998 – Feb 2009[22]
Gabriel Capital Corporation	JPMC	xxx-xx2994	Dec 1999 – Dec 2008[23]

58.   The first three accounts listed in **Figure 2** are collectively referred to as the "Merkin Funds Bank Accounts" and are the same three accounts that I identified in **Section VII** above as ones that received Initial Transfers of BLMIS funds. As I will describe further in this section of the report, the Merkin Funds Bank Accounts also received funds from other sources, including transfers between and among the three Merkin Funds Bank Accounts.

59.   The last two accounts listed in **Figure 2** are held by Defendant GCC and are referred to as the "GCC MS Account" and the "GCC JPMC Account," respectively (collectively referred to as the "GCC Bank Accounts"). Defendant GCC provides administrative and accounting services on behalf of the Merkin Funds.[24] The GCC Accounts received Subsequent Transfers of BLMIS funds (as discussed in **Section IX**

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[18] *See* MSMERKIN-00015831-MSMERKIN-00015958; MSYSAF0001128-MSYSAF0001485; MSYSAA0004859-MSYSAA0005067.

[19] *See* MSMERKIN-00008015-MSMERKIN-00011096; MSYSAF0000001-MSYSAF0001127; MSYSAA0000363-MSYSAA0000704.

[20] *See* MSMERKIN-00011097-MSMERKIN-00015689; MSYSAF0001486-MSYSAF0002925; MSYSAA0001427-MSYSAA0001941.

[21] The name on this account was Ariel Management Corporation prior to August 2001. *See* MSMERKIN-00023349; MSMERKIN-00023352.

[22] *See* MSMERKIN-00023207-MSMERKIN-00024058.

[23] *See* GCC-P 0886934-GCC-P 0886984; GCC-P 0646975-GCC-P 0646992; GCC-P 0647013-GCC-P 0647028; GCC-P 0647034-GCC-P 0647050; GCC-P 0647056-GCC-P 0647059; GCC-P 0646935-GCC-P 0646962; GCC-P 0838683-GCC-P 0838686; GCC-P 0838987-GCC-P 0838991; GCC-P 0838954-GCC-P 0838958; GCC-P 0837777-GCC-P 0837780; GCC-P 0837739-GCC-P 0837742; GCC-P 0837675-GCC-P 0837678; GCC-P 0837450-GCC-P 0837454; GCC-P 0837348-GCC-P 0837352; GCC-P 0837273-GCC-P 0837277; GCC-P 0837028-GCC-P 0837032; GCC-P 0836998-GCC-P 0837001; GCC-P 0836795-GCC-P 0836799; GCC-P 0836724-GCC-P 0836727; GCC-P 0836648-GCC-P 0836651; GCC-P 0832841-GCC-P 0832844; GCC-P 0831708-GCC-P 0831712; GCC-P 0831784-GCC-P 0831786; GCC-P 0831895-GCC-P 0831898; GCC-P 0831947-GCC-P 0831951; GCC-P 0832011-GCC-P 0832016; GCC-P 0832117-GCC-P 0832121; GCC-P 0832133-GCC-P 0832137; GCC-P 0832239-GCC-P 0832298; GCC-P 0828014-GCC-P 0828144; GCC-P 0829257-GCC-P 0829274; GCC-P 0886911-GCC-P 0886928; JPMCMERK-0062-JPMCMERK-1137.

[24] Autera Dep. 40:13-21, 42:21-44:4, 58:2-59:11; 81:5-14, 101:2-17, Oct. 22, 2014.

below). As I will describe further in this section of the report, the GCC Accounts also received funds from
other sources including the Merkin Funds Bank Accounts.[25]

60.   To analyze the activity in these five bank accounts in order to identify sources of funds other than
from BLMIS and therefore, commingling of funds in the bank accounts, my team and I first identified and
gathered the relevant and available bank account records related to these bank accounts. We then performed
the following:

- Reviewed documents and data related to activity in and out of the five bank accounts, including
  thousands of pages of monthly bank statements, as well as electronic data containing detail of
  wire transfer activity, produced to the Trustee by Morgan Stanley and JPMC;

- Converted the information contained in the monthly bank statements to electronic data through
  Optical Character Recognition (OCR) software and/or manual data entry;

- Organized the electronic data by relevant bank account and incoming and outgoing cash
  transactions in chronological order;[26]

- Matched the related transactions from the wire transfer detail and the Defendants' QuickBooks
  records to the corresponding transactions from the monthly bank statements whenever possible;
  and,

- Determined, based on available bank records, wire transfer detail and Merkin Defendants'
  QuickBooks records, the source of incoming funds and the recipient of outgoing funds, as
  applicable.

61.   Next, in the chronological listings of transactions, I specifically identified transfers between and
among the Merkin Funds Bank Accounts and the GCC Bank Accounts (which represent sources of funds
other than from BLMIS). I then used the Merkin Defendants' QuickBooks records to identify the purpose of
each transfer, whenever possible.

B. *RESULTS OF ANALYSIS*

62.   Based on the analysis described above, and based on the definition provided to me by counsel to
the Trustee, I determined that there was commingling of funds in the five bank accounts held by the Merkin
Defendants. Specifically, there were sources of funds in the Merkin Funds Bank Accounts other than from

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[25] Counsel to the Trustee has instructed me to disregard transfers from the Merkin Funds Bank Accounts to the GCC Bank
Accounts that were for payments of fees or operating expenses.

[26] For purposes of our analyses, same day transactions followed the order that the transactions appeared on the monthly
bank statements.

BLMIS, including transfers between and among the three Merkin Funds Bank Accounts.[27] In addition, there were sources of funds in the GCC Bank Accounts other than from BLMIS, including transfers from the Merkin Funds Bank Accounts (for purposes other than payment of fees or operating expenses).[28]

**Transfers Between and Among the Merkin Funds Bank Accounts**

63.   Between June 1998 and February 2009, there were millions of dollars of funds transferred between the three Merkin Funds Bank Accounts. Based on my review of the descriptions of the related transactions per the bank statements and the Merkin Defendants' QuickBooks records, some of these transfers appear to have been made in order to transfer investor money from one of the Merkin Funds to another one of the Merkin Funds. For other transfers, based on the available information, it appears that transfers were made from one Merkin Fund Bank Account with a positive account balance to another Merkin Fund Bank Account that had a balance close to zero or even negative. For some transfers, the description per QuickBooks contains a reference to "Madoff Reallocation" or some variation. For other transfers, the QuickBooks records reflect that an intercompany balance was recorded. In many cases, based on my review of the Merkin Defendants' QuickBooks records, the purpose of the transfer between the Merkin Funds Bank Accounts is unclear.

64.   **Figure 3** below summarizes the transfers between and among the three Merkin Funds Bank Accounts during the time period from June 1998 to February 2009 (the time period of available bank statements related to the Merkin Funds Bank Accounts).[29] *See also* **Exhibit 11.1** for a list of these transfers.

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[27] These other sources of funds also include, among other things, investor contributions and other unidentifiable sources.
[28] These other sources of funds also include, among other things, investor contributions, inflows from Defendant J. Ezra Merkin's personal bank accounts and other unidentifiable sources.
[29] The transfers between and among the Merkin Funds Bank Accounts include ones that I have identified as potential transfers of investor funds based on the description of the corresponding records in the Merkin Defendants' QuickBooks (*i.e.*, records referencing "CONT" or "DIST"). These potential transfers of investor funds consist of transfers between Defendant Ascot Partners and Defendant Gabriel Capital (approximately $39.2 million from Ascot Partners to Gabriel Capital and approximately $13.7 million from Gabriel Capital to Ascot Partners). *See* **Exhibit 11.1** for details of these transfers.

FIGURE 3
Transfers Between and Among the Merkin Funds Bank Accounts
June 1998 – February 2009
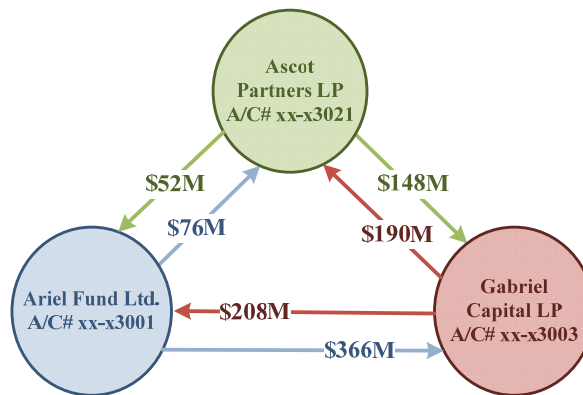
65.   An example of the transfers between the three Merkin Funds Bank Accounts occurred in October 2001. The balance in Defendant Gabriel Capital's bank account at Morgan Stanley was approximately $2 million as of October 29, 2001. The next day, on October 30, 2001, Defendant Ariel Fund transferred $24 million from its account at Morgan Stanley to Defendant Gabriel Capital's account at Morgan Stanley. The Merkin Defendants' QuickBooks records reflect this transaction as a reduction of a loan from Defendant Gabriel Capital.[30]

66.   Another example of transfers between Defendant Ariel Fund and Defendant Gabriel Capital occurred in October 1999.   Specifically, on October 6, 1999, Defendant Gabriel Capital transferred $17 million from its bank account at Morgan Stanley to Defendant Ariel Fund's bank account at Morgan Stanley, which was reflected in the Merkin Defendants' QuickBooks records for Defendant Gabriel Capital as "TO AF 10/6." Approximately two weeks later, on October 25, 1999, Defendant Ariel Fund transferred $17 million from its bank account at Morgan Stanley back to Defendant Gabriel Capital's bank account at Morgan Stanley. This transaction was reflected in the Merkin Defendants' QuickBooks records for Defendant Gabriel Capital as "FROM AF 10/21."

67.   Another example of transfers between the three Merkin Funds Bank Accounts occurred on January 4, 2007, as depicted in **Figure 4** and further described in the following paragraph:

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[30] On October 4, 2001, Defendant Gabriel Capital transferred $24 million to Defendant Ariel Fund's bank account held at MeesPierson/Fortis when the balance in this bank account was only $1.4 million. *See* GCC-P 0834156. The $24 million from Defendant Gabriel Capital was reflected as a loan to Defendant Ariel Fund in the Merkin Defendants' QuickBooks records. *See* TxnID F2C-1004383915.

FIGURE 4

January 4, 2007
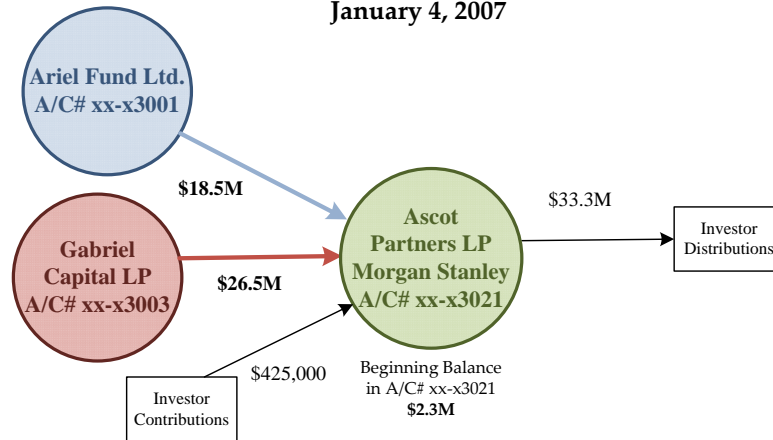
68.   The balance in Defendant Ascot Partners' bank account at Morgan Stanley at the beginning of January 4, 2007 was approximately $2.3 million. During the day, there were outflows for investor distributions of $33.3 million (including $12.8 million for a distribution to Defendant Ascot Fund), which exceeded the balance in the account at the beginning of the day. Also during the day, in addition to a small amount of inflows from investors totaling $425,000, Defendant Ariel Fund transferred $18.5 million and Defendant Gabriel Capital transferred $26.5 million from their respective accounts at Morgan Stanley to Defendant Ascot Partners' account at Morgan Stanley. Without the transfers from Defendant Ariel Fund and Defendant Gabriel Capital, Defendant Ascot Partners would not have had enough money in its bank account at Morgan Stanley to fund the investor redemptions. Further, these two transfers were recorded as transfers *to* Defendant Ariel Fund and Defendant Gabriel Capital *from* Defendant Ascot Partners in their respective BLMIS customer accounts, as shown in **Figure 5**, and the Merkin Defendants' QuickBooks records for Defendant Ascot Partners described these transfers as "Withdrawal from Madoff(AF)" and "Withdrawal from Madoff(GC)," respectively.

FIGURE 5

January 4, 2007

23
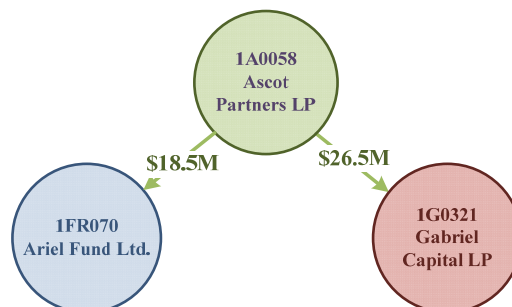
69.   Based on my review of the BLMIS customer statements for the Merkin Accounts, I found many instances of transfers between the Merkin Accounts at BLMIS that corresponded to transfers between the Merkin Funds Bank Accounts. **Figure 6** summarizes the transfers between the Merkin Accounts at BLMIS held by Defendants Ascot Partners, Gabriel Capital and Ariel Fund that correspond with transfers between their respective bank accounts at Morgan Stanley.[31] *See also* **Exhibit 11.1** for the identification of these transfers.

FIGURE 6
Summary of Transfers Between the Merkin Funds' BLMIS Customer Accounts
That Correspond with Transfers Between the Merkin Funds Bank Accounts at Morgan Stanley
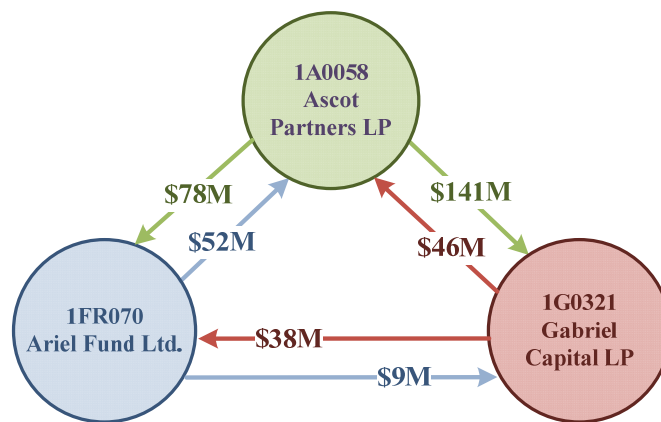
70.   An example of corresponding transfers occurred on January 5, 2006, as depicted in **Figure 7**.

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[31] The direction of the flowchart in **Figure 6** reflecting the transfers between the Merkin Funds' BLMIS customer accounts is opposite that of the direction of the flowchart reflecting the transfers between the Merkin Funds Bank Accounts. For example, the total transfers of $52M *from* Defendant Ascot Partner's bank account at Morgan Stanley *to* Defendant Ariel Fund's bank account at Morgan Stanley is reflected as $52M *to* Defendant Ascot Partner's BLMIS customer account *from* Defendant Ariel Fund's BLMIS customer account. In addition, there are transfers between the Merkin Funds' BLMIS customer accounts that do not correspond with transfers between the three Merkin Funds Bank Accounts (the corresponding cash transfers occurred between bank accounts outside of the three Merkin Funds Bank Accounts). These transfers include $13.2 million from Defendant Ariel Fund's BLMIS customer account to Defendant Ascot Partner's BLMIS customer account (consisting of a $6.7 million transfer million dated 7/15/2002 and a $6.5 million transfer dated 1/8/2003) and $17.4 million from Defendant Gabriel Capital's BLMIS customer account to Defendant Ascot Partner's BLMIS customer account (consisting of a $200,000 transfer dated 7/15/2002 and $17,203,000 of a $19,500,000 transfer dated 1/8/2003). These transfers are excluded from the flowchart in **Figure 6**.

FIGURE 7

January 5, 2006
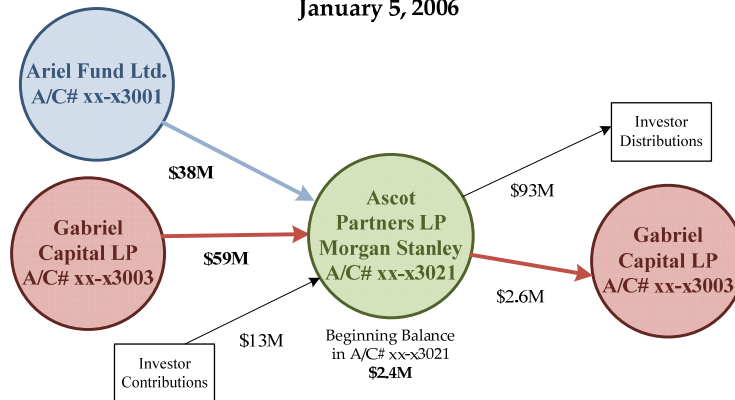
71.   The balance in Defendant Ascot Partners' bank account at Morgan Stanley at the beginning of January 5, 2006 was approximately $2.4 million. During the day, Defendant Ascot Partners made distributions to investors totaling approximately $93 million, which exceeded the beginning balance in Defendant Ascot Partners' bank account. On the same day, in addition to inflows from investors of $13 million, Defendant Ariel Fund transferred $38 million and Defendant Gabriel Capital transferred $59 million from their respective bank accounts at Morgan Stanley to Defendant Ascot Partners' bank account at Morgan Stanley. Without the $38 million and $59 million transferred from Defendant Ariel Fund and Defendant Gabriel Capital, respectively, Defendant Ascot Partners would not have had enough funds in its bank account at Morgan Stanley to fund the approximately $93 million in distributions to investors. Further, as shown in **Figure 8**, there was a corresponding transfer of $38 million from Defendant Ascot Partners' BLMIS customer account to Defendant Ariel Fund's BLMIS customer account. Similarly, there was a corresponding transfer of $59 million from Defendant Ascot Partners' BLMIS customer account to Defendant Gabriel Capital's BLMIS customer account. The descriptions per the Merkin Defendants' QuickBooks records for these transactions were "Madoff Withdrawal" for Defendant Ascot Partners and "Additional capital to Madoff" for Defendants Ariel Fund and Gabriel Capital. However, there were no cash deposits or cash withdrawals to or from BLMIS for $38 million or $59 million on January 5, 2006.

25

FIGURE 8

January 5, 2006
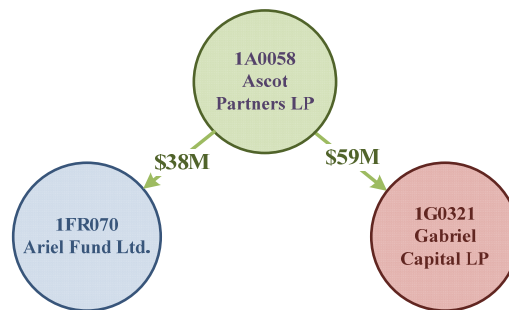
72.   Another example of the corresponding transfers, as depicted in **Figure 9**, is on July 6, 2006, when the balance in Defendant Ascot Partners' bank account at Morgan Stanley was approximately negative $20 million. Defendant Gabriel Capital transferred $26 million from its bank account at Morgan Stanley to Defendant Ascot Partners' bank account at Morgan Stanley. The next day, on July 7, 2006, Defendant Ascot Partners' BLMIS customer account transferred $26 million to Defendant Gabriel Capital's BLMIS customer account. The descriptions per the Merkin Defendants' QuickBooks records for these transactions were "Decrease Madoff position" for Defendant Ascot Partners and "Increase Madoff position" for Defendant Gabriel Capital.

FIGURE 9
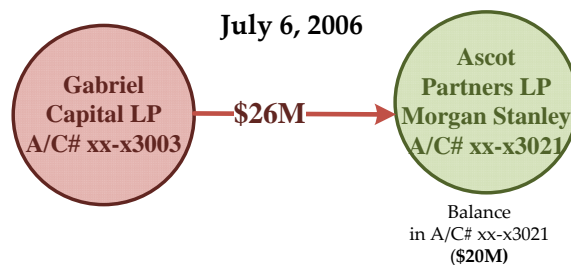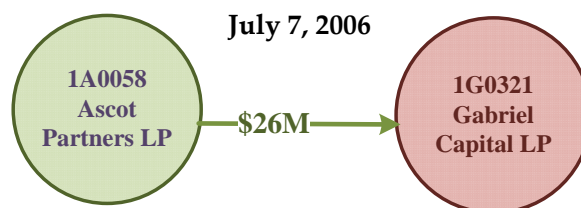
73.   Further, approximately one week later, on July 11, 2006, when the balance in Defendant Ascot Partners' bank account at Morgan Stanley had a balance of approximately $11 million, Defendant Gabriel

Capital transferred $25 million to BLMIS that was reflected as a cash deposit on the customer statements for Defendant Ascot Partners' BLMIS customer account. The next day, on July 12, 2006, Defendant Ascot Partners' bank account at Morgan Stanley received $25 million from Defendant Ascot Fund's bank account at MeesPierson/Fortis. Defendant Ascot Partners then transferred $25 million to Defendant Gabriel Capital, which was described in the Merkin Defendants' QuickBooks records as "Wire to GC MDFF Investment." These transactions are depicted in **Figure 10**:

FIGURE 10
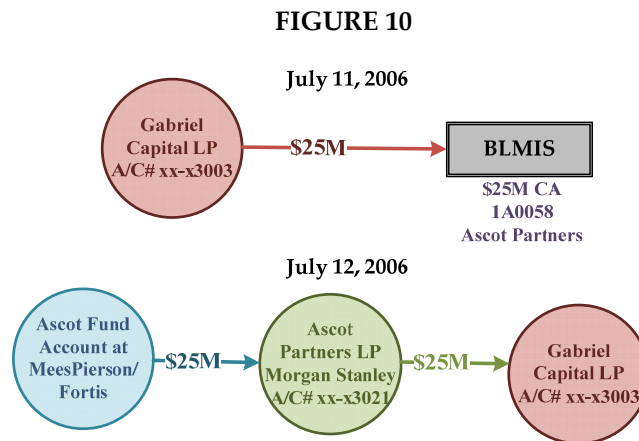
Transfers Between the Merkin Funds Bank Accounts and the GCC Bank Accounts

74.   In addition to the transfers of funds between and among the three Merkin Funds Bank Accounts, as described above, there were also millions of dollars of funds transferred between the Merkin Funds Bank Accounts and the GCC Bank Accounts. The Merkin Funds paid management and other fees to Defendant GCC. In addition, the Merkin Funds paid Defendant GCC for certain operating expenses.[32] At the direction of counsel to the Trustee, I have disregarded transfers related to fees and operating expenses for purposes of my analysis.[33]

75.   **Figure 11** summarizes the transfers between the Merkin Funds Bank Accounts and the GCC Bank Accounts that were not related to fees or operating expenses.[34] *See also* **Exhibit 11.2** for a list of these transfers.

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[32] Autera Dep. 30:12-25, 36:13-38:18, 39:21-40:05, Oct. 22, 2014.

[33] I identified payments of expenses and/or fees based on the transaction description per the Morgan Stanley bank account statement and/or the memo field from the Merkin Defendants' QuickBooks records. In addition, I analyzed the activity in specific general ledger accounts in the Merkin Defendants' QuickBooks records, including "RECEIVABLE – GABRIEL CAPTL CORP" and "PAYABLE TO INVESTMENT ADVISOR" for Defendant Ariel Fund, "REC – GABRIEL CAPITAL CORP" and "PAYABLE TO INVESTMENT ADVISOR" for Defendant Ascot Partners, and "PAYABLE – GABRIEL CAPITAL CORP" for Defendant Gabriel Capital.

[34] In addition to what is shown in **Figure 11**, there were millions of dollars of funds transferred from the GCC MS Account to the GCC JPMC Account. *See* **Exhibit 16.5** for a list of these transactions from December 2003 to December 2008 that totaled approximately $110 million during this time-period.

FIGURE 11
Transfers Between the Merkin Funds Bank Accounts and the GCC Bank Accounts
Excluding Transfers Related to Fees and Operating Expenses
**June 1998 – February 2009**
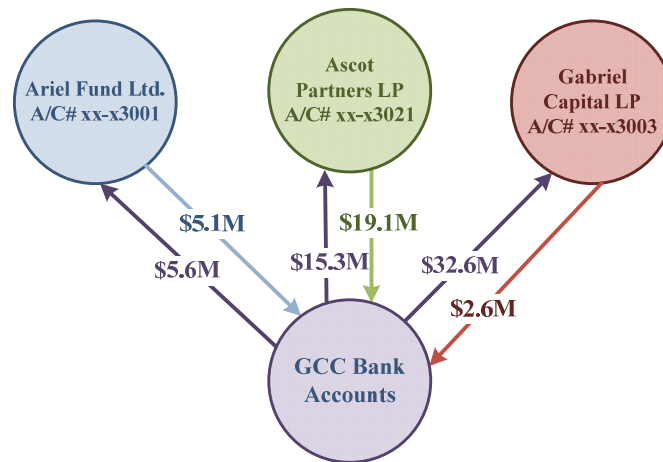
76.   Based on my review of the descriptions per the bank statements and the Merkin Defendants'
QuickBooks records related to these transactions, in some cases, it appears that the transfers from the Merkin
Funds Bank Accounts to the GCC Bank Accounts were made to pay redemptions to investors, which would
not normally be paid by Defendant GCC.[35]

77.   For example, as shown in **Figure 12**, on January 3, 2008, Defendant Ascot Partners made three
transfers to Defendant GCC totaling $300,000. The descriptions in the Merkin Defendants' QuickBooks
records for each of these three transactions indicate that the transfers were related to investor distributions
(*i.e.*, the descriptions included a reference to "1/1 Dist"). Five days later, on January 8, 2008, Defendant GCC
transferred $1 million from the GCC MS Account to the GCC JPMC Account, which was reflected as an
"ASCOT PARTNERS REDEMPTION – 12/31/07" in the Merkin Defendants' QuickBooks records.
Corresponding distributions to three investors were made from the GCC JPMC Account between January 3,
2008 and February 29, 2008.

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[35] Autera Dep. 28:19-28:23, Oct. 22, 2014.

FIGURE 12

Accounting by GCC: "ASCOT PARTNERS
REDEMPTION - 12/31/07"
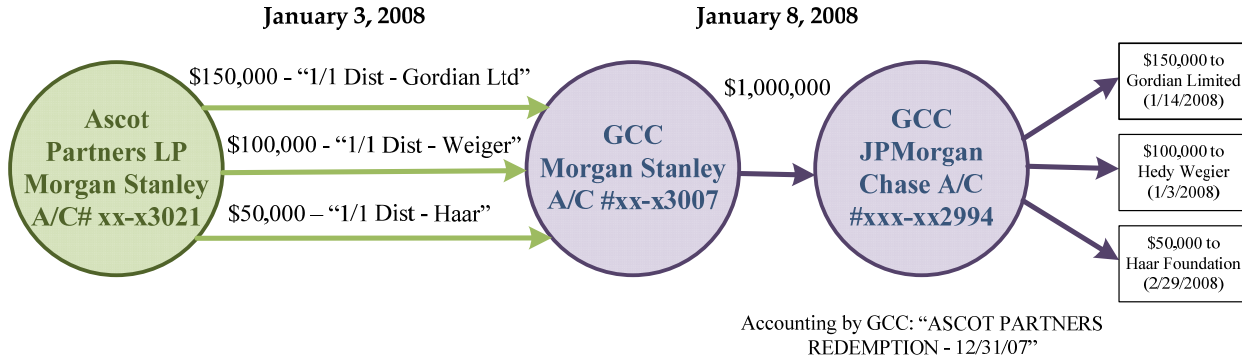
78.   In other cases, based on my review of the Merkin Defendants' QuickBooks records, there were transfers between the Merkin Funds Bank Accounts and the GCC Bank Accounts where Defendant GCC was advancing money to the Merkin Funds. For example, on October 2, 2000, when the balance in Defendant Ascot Partners' bank account at Morgan Stanley was not enough to fund an investor distribution, Defendant GCC transferred $3.5 million to Defendant Ascot Partners on October 2, 2000. This transfer from Defendant GCC was reflected in the Merkin Defendants' QuickBooks records as an "ADVANCE TO ASP." Approximately three weeks later, on October 27, 2000, Defendant Ascot Partners transferred $3.5 million back to Defendant GCC.

79.   There were also transfers between the Merkin Funds Bank Accounts and the GCC Bank Accounts where it appeared that the Merkin Funds were advancing or loaning money to Defendant GCC. For example, on December 30, 2003, when the balance in the GCC MS Account was negative, Defendant Ascot Partners transferred $5 million from its bank account at Morgan Stanley to the GCC MS Account. The next day, on December 31, 2003, when the balance in the GCC MS Account was positive, Defendant GCC transferred $5 million from its bank account at Morgan Stanley back to Defendant Ascot Partners' bank account at Morgan Stanley. I was unable to identify transactions in the Merkin Defendants' QuickBooks records related to these transfers between Defendants Ascot Partners and Defendant GCC.

IX. SUBSEQUENT TRANSFERS OF BLMIS FUNDS TO THE MERKIN DEFENDANTS

A. OVERVIEW

80.   I was also asked to identify whether any of the Initial Transfers of BLMIS funds, identified in **Section VII** above, were subsequently transferred to, or for the benefit of, the Merkin Defendants. If so, I was

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then instructed to identify the pathways through which such Subsequent Transfers of BLMIS funds took place and to identify the dates and amounts of such Subsequent Transfers.

81.   To identify Subsequent Transfers of BLMIS funds to, or for the benefit of, the Merkin Defendants, I again used the chronological listings of transactions, as discussed above, related to the Merkin Funds Bank Accounts that received Initial Transfers of BLMIS funds, as listed on **Exhibit 9.1**. I also reviewed records of data from QuickBooks that were produced by the Merkin Defendants to the Trustee.

82.   I understand from counsel to the Trustee that there are several tracing methods available within the court's discretion to trace funds through commingled bank accounts. I was directed by counsel to review and apply the following tracing methods to the chronological listings of transactions that I derived from the available bank records to identify Subsequent Transfers of BLMIS funds:

- Last In, First Out ("LIFO")

- First In, First Out ("FIFO")

- Lowest Intermediate Balance Rule ("LIBR")

- Restated Tracing Rules (referred to as "Restated LIBR" for purposes of this report)

- Proportionality

83.   Based on my review of the relevant bank records produced by Morgan Stanley to the Trustee, the balances in the bank accounts at Morgan Stanley for Defendant Gabriel Capital (account #xx-x3003) and Defendant Ariel Fund (account #xx-x3001) were negative at the time the accounts received the Initial Transfers from BLMIS.[36] I have assumed that the Initial Transfers from BLMIS were used to fund the negative balances in Defendants Gabriel Capital's and Ariel Fund's bank accounts at Morgan Stanley, and therefore, I have not applied the tracing methods listed above to these two bank accounts. I have only applied the tracing methods to the activity in Defendant Ascot Partners' bank account at Morgan Stanley (#xx-x3021) (the "Ascot Partners MS Account") to identify Subsequent Transfers of BLMIS funds. The transactions in the Ascot Partners MS Account from December 2003 through February 2009[37] and the results

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[36] I traced the cash withdrawal dated 7/7/2008 for $17.4 million reflected on the customer statements for Defendant Gabriel Capital's customer account at BLMIS (1G0321) from BLMIS to Defendant Gabriel Capital's bank account at Morgan Stanley (account #xx-x3003). *See* **Exhibit 10**. The balance in Defendant Gabriel Capital's bank account at Morgan Stanley just prior to the receipt of $17.4 million from BLMIS was approximately negative $40 million. *See* MSYSAA0001821-22. Similarly, I traced the cash withdrawal dated 7/7/2008 for $16.2 million reflected on the customer statements for Defendant Ariel Fund's customer account at BLMIS (1FR070) from BLMIS to Defendant Ariel Fund's bank account at Morgan Stanley (account #xx-x3001). *See* **Exhibit 10**. The balance in Defendant Ariel Fund's bank account at Morgan Stanley just prior to the receipt of $16.2 million from BLMIS was approximately negative $23 million. *See* MSYSAA0000610-11.

[37] The first Initial Transfer from BLMIS that I traced to the Ascot Partners MS Account was on December 2, 2003 (*see* **Exhibit 10)** and the last monthly bank statement related to the Ascot Partners MS Account that the Trustee received from Morgan Stanley is February 2009.

of my analyses of these transactions using the five tracing methods are set forth in an Excel spreadsheet titled

"Ascot Partners MS Account Activity and Analysis" (attached as **Exhibit 12**).

B. *LAST IN, FIRST OUT ("LIFO")*

84.   The LIFO method is an accounting practice used to determine the cost of inventory. LIFO

assumes that the inventory sold during a certain period comes from the most recent inventory purchased.

Simply, under LIFO, the last units of inventory purchased are the first units to be sold. LIFO is also a method

applied to trace funds in and out of a commingled bank account. Using LIFO, the last money deposited into a

commingled bank account is considered to be the first money disbursed from that bank account.

85.   As discussed above, there was commingling of funds in the Ascot Partners MS Account.

Accordingly, I have been instructed by counsel to the Trustee to apply the LIFO tracing method to the

transactions in the Ascot Partners MS Account to specifically identify Subsequent Transfers of BLMIS funds

to the Merkin Defendants, and to identify the pathways through which such Subsequent Transfers of BLMIS

funds took place.

86.   Based on applying the LIFO tracing method, I identified **$32,487,075** in Subsequent Transfers of

BLMIS funds to the Merkin Defendants during the Two Year Period, as summarized in **Figure 13**. *See also*

Exhibit 13 for a summary of these Subsequent Transfers and **Exhibits 13.1-13.4** for a list of these Subsequent

Transfers to the Merkin Defendants by date and amount.

FIGURE 13[38]

Time Period	Subsequent Transfers from Ascot Partners (*under LIFO*)				
	Ascot Fund	Ariel Fund	Gabriel Capital	GCC[39]	TOTAL
Since Dec 2003	$81,120,927	$ -	$118,000	$53,966,328	$135,205,256
Two Year Period	$21,081,296	$ -	$ -	$11,405,779	$32,487,075

87.   **Figure 14** is an example of Subsequent Transfers of BLMIS funds from the Ascot Partners MS

Account using the LIFO tracing method and illustrates the pathway through which the Subsequent Transfers

took place.

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[38] Any differences are due to rounding.

[39] Of the total Subsequent Transfers of BLMIS funds to Defendant GCC identified under the LIFO method, $48,473,696
was for payments of management fees ($10,903,034 during the Two Year Period). *See* **Exhibit 17**.

FIGURE 14

88.   The application of the LIFO tracing method in this example is shown in **Figure 15**, which includes

an excerpt from the activity in the Ascot Partners MS Account on December 29, 2006:

FIGURE 15

Date	Amount	Running Balance	Description Per Ascot Partners Morgan Stanley Account Statement	BLMIS Funds	Other Funds
		4,310,201			
12/29/2006	10,000,000	14,310,201	ICE // REC FROM MORGAN STANLEY FUNDS RECEIVED	10,000,000	4,310,201
12/29/2006	(10,104,539)	4,205,662	ASP 2006 MF FUNDS PAID	(10,000,000)	(104,539)
Balance		4,205,662		-	4,205,662

89.   The Initial Transfer from BLMIS of $10 million occurred on 12/29/2006 (*see* **Exhibit 10**). The

transfer from Defendant Ascot Partners to Defendant GCC on 12/29/2006 was the next transaction[40] after the

inflow of $10 million from BLMIS. Under LIFO, the last money in (in this case, the $10 million from BLMIS) is

the first money to be disbursed from the account. Therefore, under LIFO, $10 million of the total transfer

from Defendant Ascot Partners to Defendant GCC for management fees is considered a Subsequent Transfer

of BLMIS funds. (*See also* **Exhibit 13.4**).

C.   *FIRST IN, FIRST OUT ("FIFO")*

90.   The FIFO method is another accounting practice used to determine the cost of inventory. FIFO

assumes that the inventory sold during a certain period comes from the oldest inventory purchased. Simply,

under FIFO, the first units of inventory purchased are the first units to be sold. FIFO is also a method applied

to trace funds in and out of a commingled bank account. Using FIFO, the first money deposited into a

commingled bank account is considered to be the first money disbursed from that bank account. I have been

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[40] As noted above, I have assumed that transactions occurring on the same day took place in the order that they appeared
on the monthly bank statements.

instructed by counsel to the Trustee to apply the FIFO tracing method to the transactions in the Ascot

Partners MS Account to specifically identify Subsequent Transfers of BLMIS funds to the Merkin Defendants,

and to identify the pathways through which such Subsequent Transfers of BLMIS funds took place.

91.   Based on applying the FIFO tracing method, I identified **$45,416,196** in Subsequent Transfers of

BLMIS funds to the Merkin Defendants during the Two Year Period, as summarized in **Figure 16**. *See also*

Exhibit 13 for a summary of these Subsequent Transfers and **Exhibits 13.1-13.4** for a list of these Subsequent

Transfers to the Merkin Defendants by date and amount.

FIGURE 16

Time Period	Subsequent Transfers from Ascot Partners (*under FIFO*)				
	Ascot Fund	Ariel Fund	Gabriel Capital	GCC[41]	TOTAL
Since Dec 2003	$76,365,000	$150,000	$418,000	$53,862,332	$130,795,332
Two Year Period	$33,365,000	$ -	$ -	$12,051,196	$45,416,196

92.   **Figure 17** shows the Subsequent Transfers of BLMIS funds (the same Initial Transfer of $10

million on 12/29/2006) from the Ascot Partners MS Account using the FIFO tracing method and illustrates the

pathway through which the Subsequent Transfers took place.

FIGURE 17
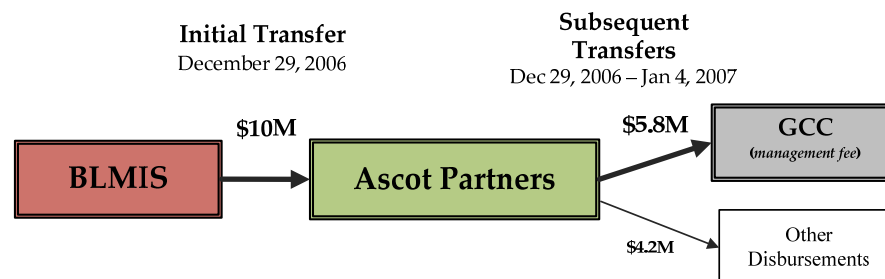
93.   The application of the FIFO tracing method in this example is shown in **Figure 18**, which includes

an excerpt from the activity in the Ascot Partners MS Account on December 29, 2006:

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[41] Of the total Subsequent Transfers of BLMIS funds to Defendant GCC identified under the FIFO method, $46,637,220
was for payments of management fees ($10,887,171 during the Two Year Period). *See* **Exhibit 17**.

FIGURE 18

Date	Amount	Running Balance	Description Per Ascot Partners Morgan Stanley Account Statement	BLMIS Funds	Other Funds
		4,310,201			
12/29/2006	10,000,000	14,310,201	ICE // REC FROM MORGAN STANLEY FUNDS RECEIVED	10,000,000	4,310,201
12/29/2006	(10,104,539)	4,205,662	ASP 2006 MF FUNDS PAID	(5,794,338)	(4,310,201)
Balance		**4,205,662**		**4,205,661**	**-**

94.   Under FIFO, the first money in the account is the first money to be disbursed from the account. In this example, the transfer from Defendant Ascot Partners to Defendant GCC on 12/29/2006 for management fees is taken first from the balance in the account prior to the Initial Transfer of $10 million from BLMIS ($4,310,201), which consists of non-BLMIS funds. Once the non-BLMIS funds are used, the remainder of the transfer to Defendant GCC ($10,104,539 less $4,310,201 = $5,794,338) is considered a Subsequent Transfer of BLMIS funds under FIFO. Further, under FIFO, the remaining BLMIS funds were used for other disbursements.

D. *LOWEST INTERMEDIATE BALANCE RULE ("LIBR")*

95.   The Lowest Intermediate Balance Rule ("LIBR") is a tracing principal used to determine the rights to funds remaining in a commingled bank account (*e.g.*, the rights of a trust beneficiary or the rights of a secured party). LIBR assumes that trust or secured funds deposited into a commingled bank account are the last funds disbursed from that account, and any disbursements made from the account are taken first from funds other than the trust or secured funds until the balance in the account dips below the amount of those trust or secured funds. In other words, under LIBR, trust or secured funds are assumed to fall to the bottom of the commingled bank account and subsequent disbursements made from the commingled account are taken off the top first.

96.   I have been instructed by counsel to the Trustee to apply LIBR in this case to identify Subsequent Transfers of BLMIS funds from the Ascot Partners MS Account. I have assumed that the BLMIS funds are equivalent to the trust or secured funds referred to in my explanation of LIBR above. In this case, BLMIS funds remain in the Ascot Partners MS Account until all non-BLMIS funds are disbursed from that account. Non-BLMIS funds deposited into the Ascot Partners MS Account under LIBR will sit on top of the BLMIS funds and will be used first for subsequent disbursements. Subsequent disbursements will be taken from the

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BLMIS funds only when the non-BLMIS funds are used up and the balance in the Ascot Partners MS Account (*i.e.*, the lowest intermediate balance) falls below the amount of the BLMIS funds in the account.

97.   Based on applying the LIBR tracing method, I identified **$38,420,211** in Subsequent Transfers of BLMIS funds to the Merkin Defendants during the Two Year Period, as summarized in **Figure 19**. *See also* **Exhibit 13** for a summary of these Subsequent Transfers and **Exhibits 13.1-13.4** for a list of these Subsequent Transfers to the Merkin Defendants by date and amount.

FIGURE 19

	Subsequent Transfers from Ascot Partners (*under LIBR*)				
Time Period	**Ascot Fund**	**Ariel Fund**	**Gabriel Capital**	**GCC**[42]	**TOTAL**
Since Dec 2003	$73,255,395	$ -	$919,972	$52,516,121	$126,691,488
Two Year Period	$29,064,189	$ -	$ -	$9,356,021	$38,420,211

98.   Again, using the Initial Transfer of $10 million on 12/29/2006, **Figure 20** shows the Subsequent Transfers of BLMIS funds from the Ascot Partners MS Account using the LIBR tracing method and illustrates the pathway through which the Subsequent Transfers took place.

FIGURE 20
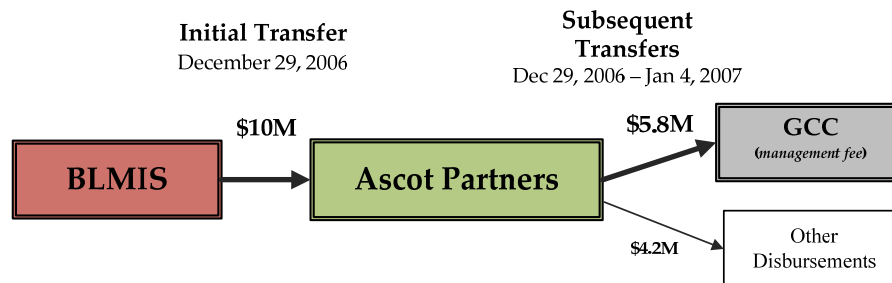
99.   The application of the LIBR tracing method in this particular example yields the same results as the application of the FIFO tracing method described above, and is shown in **Figure 21**.

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[42] Of the total Subsequent Transfers of BLMIS funds to Defendant GCC identified under the LIBR tracing method, $45,141,029 was for payments of management fees ($8,432,437 during the Two Year Period). *See* **Exhibit 17.**

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FIGURE 21

Date	Amount	Running Balance	Description Per Ascot Partners Morgan Stanley Account Statement	BLMIS Funds	Other Funds
		4,310,201			
12/29/2006	10,000,000	14,310,201	ICE // REC FROM MORGAN STANLEY FUNDS RECEIVED	10,000,000	4,310,201
12/29/2006	(10,104,539)	4,205,662	ASP 2006 MF FUNDS PAID	(5,794,338)	(4,310,201)
Balance		**4,205,662**		**4,205,661**	**-**

100.   Under LIBR, the BLMIS funds deposited into the Ascot Partners MS Account on 12/29/2006 fall to the bottom of the account and the non-BLMIS funds in the account get disbursed first. Similar to FIFO, in this example, the transfer from Defendant Ascot Partners to Defendant GCC on 12/29/2006 for management fees is taken first from the balance in the account prior to the Initial Transfer of $10 million from BLMIS ($4,310,201), which consists of non-BLMIS funds. Because the non-BLMIS funds are now completely used and the balance in the account (*i.e.*, $4,205,662) has fallen below the $10 million of BLMIS funds in the account, the remainder of the transfer to Defendant GCC ($5,794,338) is considered a Subsequent Transfer of BLMIS funds under LIBR. Further, under LIBR, the remaining BLMIS funds ($4,205,662) were used for other disbursements.

E.   *RESTATED TRACING RULES ("RESTATED LIBR")*

101.   Counsel to the Trustee has advised me that certain rules regarding tracing of funds through a commingled bank account were restated in 2011. I have been instructed by counsel to apply these restated tracing rules to the transactions in the Ascot Partners MS Account to specifically identify Subsequent Transfers of BLMIS funds to the Merkin Defendants, and to identify the pathways through which such Subsequent Transfers of BLMIS funds took place. For purposes of this report, I have referred to the application of these restated tracing rules as the "Restated LIBR" tracing method.

102.   Pursuant to these restated tracing rules, withdrawals from a commingled bank account can be "marshaled so far as possible in favor of the claimant" (here, the Trustee), and the claimant can "claim the entire advantage of beneficial withdrawals that can be attributable to the claimant's funds" (*i.e.*, BLMIS funds). Further, the claimant can trace to his benefit any withdrawal from the commingled bank account that does not exceed the lowest balance reached in that commingled account between 1) the point at which the Trustee's funds (*i.e.*, BLMIS funds) are deposited into the commingled bank account and 2) the point at which the withdrawal is made.

103.   Based on applying the Restated LIBR tracing method, I identified **$51,121,812** in Subsequent

Transfers of BLMIS funds to the Merkin Defendants during the Two Year Period, as summarized in **Figure

22**. *See also* **Exhibit 13** for a summary of these Subsequent Transfers and **Exhibits 13.1-13.4** for a list of these

Subsequent Transfers to the Merkin Defendants by date and amount.

FIGURE 22

Time Period	Subsequent Transfers from Ascot Partners (*under Restated LIBR*)				
	Ascot Fund	Ariel Fund	Gabriel Capital	GCC[43]	TOTAL
Since Dec 2003	$93,615,000	$300,000	$2,630,910	$64,696,449	$161,242,358
Two Year Period	$33,365,000	$ -	$ -	$17,756,812	$51,121,812

104.   Again, using the Initial Transfer of $10 million on 12/29/2006, **Figure 23** shows the Subsequent

Transfers of BLMIS funds from the Ascot Partners MS Account using the Restated LIBR tracing method and

illustrates the pathway through which the Subsequent Transfers took place.

FIGURE 23

Initial Transfer
December 29, 2006

Subsequent Transfer
December 29, 2006

$10M → BLMIS → Ascot Partners → $10M → GCC (*management fee*)

105.   The application of the Restated LIBR tracing method in this particular example yields the same

results as the application of the LIFO tracing method described above, and is shown in **Figure 24**.

FIGURE 24

Date	Amount	Running Balance	Description Per Ascot Partners Morgan Stanley Account Statement	BLMIS Funds	Other Funds
		4,310,201			
12/29/2006	10,000,000	14,310,201	ICE // REC FROM MORGAN STANLEY FUNDS RECEIVED	10,000,000	4,310,201
12/29/2006	(10,104,539)	4,205,662	ASP 2006 MF FUNDS PAID	(10,000,000)	(104,539)
Balance		4,205,662		-	4,205,662

---

[43] Of the total Subsequent Transfers of BLMIS funds to Defendant GCC identified under the Restated LIBR tracing
method, $56,521,450 was for payments of management fees ($15,092,833 in the Two Year Period). *See* **Exhibit 17**.

106.   Under the Restated LIBR tracing method, as the balance of BLMIS funds in the Ascot Partners MS

Account at the time of the transfer to Defendant GCC for management fees was $10 million, all $10 million is

considered a Subsequent Transfer of BLMIS funds.

F. *PROPORTIONALITY*

107.   Proportionality (also known as pro rata) is another tracing method used to trace funds in and out

of a commingled bank account. This method calculates the proportion of the balance in a bank account

between sources each time a deposit is made and applies that proportion to the next disbursement from the

account.

108.   I have been instructed by counsel to the Trustee to apply the proportionality tracing method to

the transactions in the Ascot Partners MS Account to specifically identify Subsequent Transfers of BLMIS

funds to the Merkin Defendants, and to identify the pathways through which such Subsequent Transfers of

BLMIS funds took place. In this case, I calculated the proportion of the balance in the Ascot Partners MS

Account that was attributable to deposits from BLMIS verses deposits from other sources. I then identified

the source of each disbursement according to the proportion in the bank account balance at the time of the

disbursement.

109.   Based on applying the proportionality tracing method, I identified **$37,530,921** in Subsequent

Transfers of BLMIS funds to the Merkin Defendants during the Two Year Period, as summarized in **Figure**

25. *See also* **Exhibit 13** for a summary of these Subsequent Transfers and **Exhibits 13.1-13.4** for a list of these

Subsequent Transfers to the Merkin Defendants by date and amount.

FIGURE 25

	Subsequent Transfers from Ascot Partners (*under Proportionality*)				
Time Period	**Ascot Fund**	**Ariel Fund**	**Gabriel Capital**	**GCC**[44]	**TOTAL**
Since Dec 2003	$80,439,874	$79,060	$757,381	$54,512,709	$135,789,024
Two Year Period	$25,984,614	$ -	$ -	$11,546,306	$37,530,921

110.   Using the Initial Transfer of $10 million on 12/29/2006, the following describes how the

proportionality tracing method is applied in the Ascot Partners MS Account:

- The balance in the account just prior to a deposit from BLMIS on December 29, 2006 was

     $4,310,201, which was comprised of 100% of funds from other sources

---

[44] Of the total Subsequent Transfers of BLMIS funds to Defendant GCC identified under the Proportionality tracing
method, $47,340,743 was for payments of management fees ($10,238,324 in the Two Year Period). *See* **Exhibit 17**.

- A deposit from BLMIS of $10,000,000 was then received into the account, bringing the account balance to **$14,310,201**

- The total account balance is now comprised of *70% BLMIS funds* ($10,000,000 divided by $14,310,201) and *30% other sources* ($4,310,201 divided by $14,310,201)

- The next disbursement from the account was **$10,104,539** to Defendant GCC for management fees

- Applying the proportion of the balance in the account (70% BLMIS / 30% other sources) results in allocating the transfer of $10,104,539 to Defendant GCC for management fees as follows:

  ➢ $7,061,074 – Subsequent Transfer of BLMIS funds

  ➢ $3,043,465 - transfer from other sources

- The remaining BLMIS funds ($10,000,000 less $7,061,074 = $2,938,926) were used for other disbursements

111.   The results of this example are depicted in **Figure 26**, which also illustrates the pathway through which the Subsequent Transfers took place:

FIGURE 26
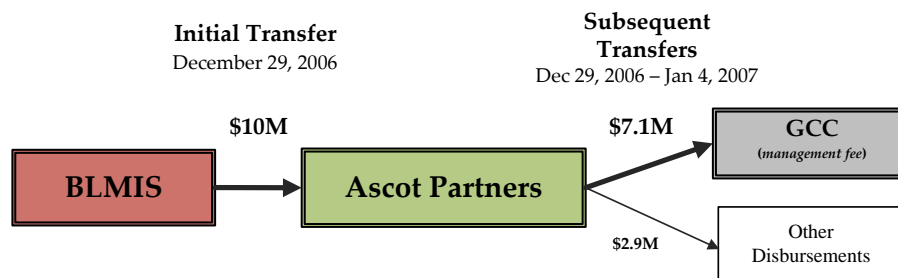
X. SUBSEQUENT SUBSEQUENT TRANSFERS OF BLMIS FUNDS TO/FBO DEFENDANT J.EZRA MERKIN

A. OVERVIEW

112.   Counsel to the Trustee also asked me to identify whether any of the Subsequent Transfers of BLMIS funds to Defendant GCC, calculated under the five tracing methods explained in **Section IX** above, were subsequently transferred to, or for the benefit of, Defendant J. Ezra Merkin (as previously defined, "Subsequent Subsequent Transfers"). If so, I was then instructed to identify the pathways through which such Subsequent Subsequent Transfers of BLMIS funds took place and to identify the dates and amounts of such Subsequent Subsequent Transfers.

113.   To identify Subsequent Subsequent Transfers of BLMIS funds from Defendant GCC to, or for the benefit of, Defendant J. Ezra Merkin, I again used the chronological listings of transactions, as discussed

above, related to the two GCC Bank Accounts, both of which received Subsequent Transfers of BLMIS funds, as listed on **Exhibit 13.4**.[45]

114.   The transactions in the GCC MS Account from December 2003 through February 2009[46] and the results of my analyses of these transactions using the LIFO and FIFO tracing methods are set forth in an Excel spreadsheet titled "GCC MS Account Activity and Analysis – LIFO and FIFO" (attached as **Exhibit 14.1**). The same set of transactions in the GCC MS Account, and the results of my analyses of these transactions using the LIBR, Restated LIBR and Proportionality tracing methods are set forth in an Excel spreadsheet titled "GCC MS Account Activity and Analysis – LIBR, Restated LIBR and Proportionality" (attached as **Exhibit 14.2**). The transactions in the GCC JPMC Account from December 2003 through January 2009[47] and the results of my analyses of these transactions using the LIFO and FIFO tracing methods are set forth in an Excel spreadsheet titled "GCC JPMC Account Activity and Analysis – LIFO and FIFO" (attached as **Exhibit 15.1**). The same set of transactions in the GCC JPMC Account, and the results of my analyses of these transactions using the LIBR, Restated LIBR and Proportionality tracing method are set forth in an Excel spreadsheet titled "GCC JPMC Account Activity and Analysis – LIBR, Restated LIBR and Proportionality" (attached as **Exhibit 15.2**).

115.   From these chronological listings of transactions in the GCC Bank Accounts, I specifically identified the incoming cash transactions reflecting the Subsequent Transfers of BLMIS funds from the Ascot Partners MS Account (as well as the Subsequent Subsequent Transfers from the GCC MS Account to the GCC JPMC Account). Pursuant to instructions from counsel to the Trustee, I then identified Subsequent Subsequent Transfers of BLMIS funds to, or for the benefit of, Defendant J. Ezra Merkin, based on the same five tracing methods (LIFO, FIFO, LIBR, Restated LIBR and Proportionality).

116.   **Figure 27** depicts generally the pathways through which Subsequent Subsequent Transfers of BLMIS funds took place.

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[45] In addition, there were transfers from the GCC MS Account to the GCC JPMC Account that I identified as Subsequent Subsequent Transfers of BLMIS funds under each of the five tracing methods. *See* **Exhibit 16.5**.

[46] The first Subsequent Transfer from the Ascot Partners MS Account to the GCC MS Account that I identified was on December 2, 2003 (*see* **Exhibit 13.4**) and the last monthly bank statement related to the GCC MS Account that the Trustee received from Morgan Stanley is February 2009.

[47] The first Subsequent Transfer from the Ascot Partners MS Account to the GCC JPMC Account that I identified was January 2008 (*see* **Exhibit 13.4**). However, the first Subsequent Subsequent Transfer from the GCC MS Account to the GCC JPMC Account that I identified was on December 3, 2003 (*see* **Exhibit 16.5**). In addition, the last monthly bank statement that the Trustee received related to the GCC JPMC Account ends January 12, 2009.

FIGURE 27
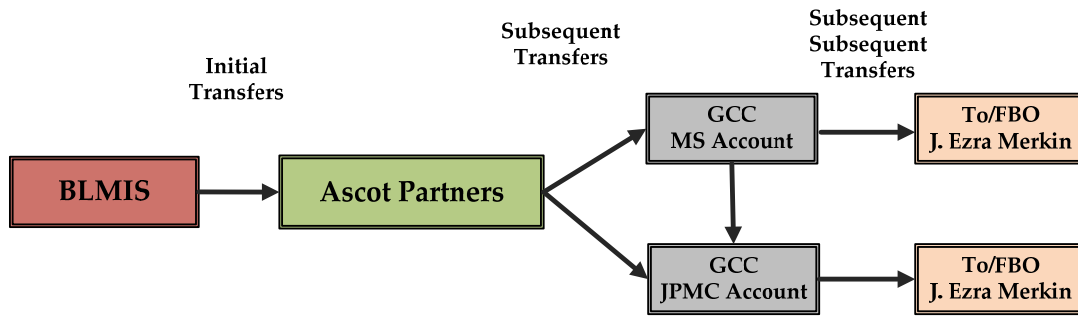
117.   To identify the transfers that were for the benefit of Defendant J. Ezra Merkin, I reviewed and analyzed the Merkin Defendants' QuickBooks Records, including activity in the "REC - J. EZRA MERKIN" account maintained in the records for Defendant GCC (the "JEM Receivable Account"). I understand that the JEM Receivable Account was maintained to record transfers of funds that were for the benefit of Defendant J. Ezra Merkin and basically functioned as a loan from Defendant GCC to Defendant J. Ezra Merkin.[48] An increase to the JEM Receivable Account reflects a payment from Defendant GCC to, or for the benefit of, Defendant J. Ezra Merkin. A decrease to the JEM Receivable Account reflects a reduction of the receivable balance (*i.e.*, loan balance) owed to Defendant GCC. Any increase to the JEM Receivable Account was therefore identified as a transfer to, or for the benefit of, Defendant J. Ezra Merkin.

118.   In addition, to determine the transfers to Defendant J. Ezra Merkin, I also reviewed and analyzed the "COMPENSATION – OWNER" account maintained in the records for GCC. This account recorded compensation paid by Defendant GCC to Defendant J. Ezra Merkin (through ADP Payroll Services).

B.   *LAST IN, FIRST OUT ("LIFO")*

119.   Based on applying the LIFO tracing method, as described in **Section IX** above, I identified **$6,351,125** in Subsequent Subsequent Transfers of BLMIS funds from Defendant GCC to, or for the benefit of, Defendant J. Ezra Merkin during the Two Year Period, as summarized in **Figure 28**. *See also* **Exhibit 16** for a summary of these Subsequent Subsequent Transfers and **Exhibits 16.1-16.4** for detailed lists of these Subsequent Subsequent Transfers to, or for the benefit of, Defendant J. Ezra Merkin by date and amount.

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[48] Autera Dep. 91:23-92:6, Oct. 22, 2014; Autera Dep. 262:22-263:8, 326:17-329:3, Oct. 23, 2014.

FIGURE 28

Time Period	Subsequent Subsequent Transfers from GCC (*under LIFO*)		
	J. Ezra Merkin	For the Benefit of J. Ezra Merkin	TOTAL
Since Dec 2003	$1,238,798	$11,822,124	$13,060,921
Two Year Period	$224,508	$6,126,617	$6,351,125

120.   In addition, I identified $4,752,917 of Subsequent Subsequent Transfers of BLMIS funds from the GCC MS Account to the GCC JPMC Account using the LIFO tracing method. *See* **Exhibit 16.5** for a detailed list of these transfers by date and amount.

121.   **Figure 29** shows the Subsequent Subsequent Transfers of BLMIS funds (again, using the Initial Transfer of $10 million on 12/29/2006) from the GCC Bank Accounts to, or for the benefit of, Defendant J. Ezra Merkin using the LIFO tracing method and illustrates the pathway through which the Subsequent Subsequent Transfers of BLMIS funds took place.

FIGURE 29
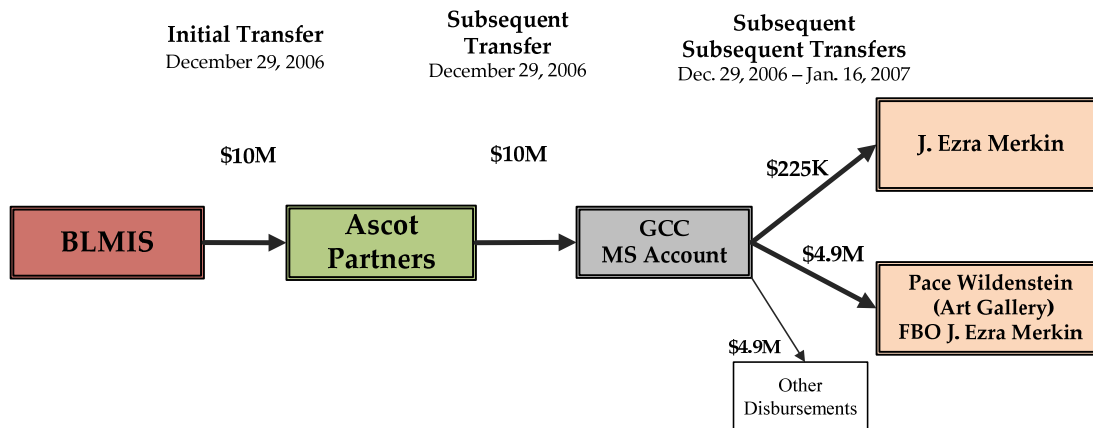
C.   FIRST IN FIRST OUT ("FIFO")

122.   Based on applying the FIFO tracing method, as described in **Section IX** above, I identified **$7,325,524** in Subsequent Subsequent Transfers of BLMIS funds from Defendant GCC to, or for the benefit of, Defendant J. Ezra Merkin during the Two Year Period, as summarized in **Figure 30**. *See also* **Exhibit 16** for a summary of these Subsequent Subsequent Transfers and **Exhibits 16.1-16.4** for detailed lists of these Subsequent Subsequent Transfers to, or for the benefit of, Defendant J. Ezra Merkin by date and amount.

FIGURE 30

	Subsequent Subsequent Transfers from GCC (*under FIFO*)		
Time Period	J. Ezra Merkin	For the Benefit of J. Ezra Merkin	TOTAL
Since Dec 2003	$2,071,026	$12,571,273	$14,642,299
Two Year Period	$188,111	$7,137,413	$7,325,524

123.   In addition, I identified $13,599,607 of Subsequent Subsequent Transfers of BLMIS funds from the GCC MS Account to the GCC JPMC Account using the FIFO tracing method. *See* **Exhibit 16.5** for a detailed list of these transfers by date and amount.

124.   **Figure 31** shows the Subsequent Subsequent Transfers of BLMIS funds (again, starting with the Initial Transfer of $10 million on 12/29/2006) from the GCC Bank Accounts for the benefit of Defendant J. Ezra Merkin using the FIFO tracing method and illustrates the pathway through which the Subsequent Subsequent Transfers of BLMIS funds took place.

FIGURE 31
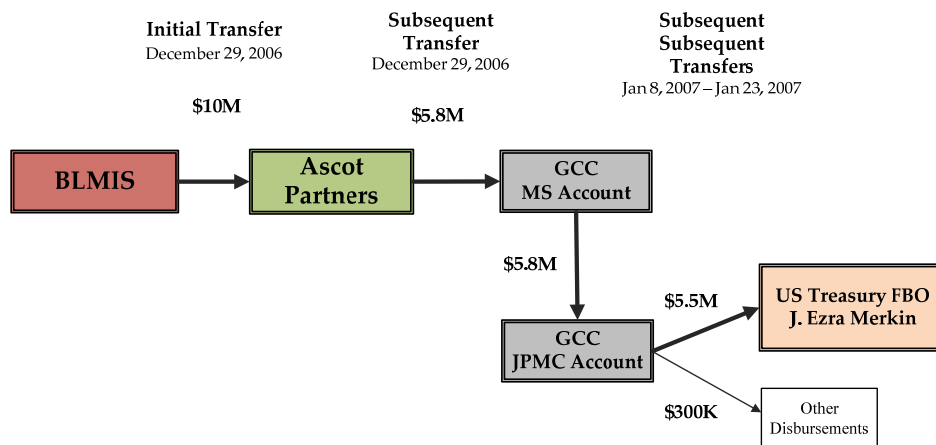
D.   *LOWEST INTERMEDIATE BALANCE RULE ("LIBR")*

125.   Based on applying the LIBR tracing method, as described in **Section IX** above, I identified **$5,420,503** in Subsequent Subsequent Transfers of BLMIS funds from Defendant GCC to, or for the benefit of, Defendant J. Ezra Merkin during the Two Year Period, as summarized in **Figure 32**. *See also* **Exhibit 16** for a summary of these Subsequent Subsequent Transfers and **Exhibits 16.1-16.4** for detailed lists of these Subsequent Subsequent Transfers to, or for the benefit of, Defendant J. Ezra Merkin by date and amount.

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FIGURE 32

	Subsequent Subsequent Transfers from GCC (*under LIBR*)		
Time Period	J. Ezra Merkin	For the Benefit of J. Ezra Merkin	TOTAL
Since Dec 2003	$1,065,668	$11,967,337	$13,033,005
Two Year Period	$ -	$5,420,503	$5,420,503

126.   In addition, I identified $5,155,721 of Subsequent Subsequent Transfers of BLMIS funds from the GCC MS Account to the GCC JPMC Account using the LIBR tracing method. *See* **Exhibit 16.5** for a detailed list of these transfers by date and amount.

127.   Again, using the Initial Transfer of $10 million on 12/29/2006, **Figure 33** shows the Subsequent Subsequent Transfers of BLMIS funds from the GCC Bank Accounts to, or for the benefit of, Defendant J. Ezra Merkin using the LIBR tracing method and illustrates the pathway through which the Subsequent Subsequent Transfers of BLMIS funds took place.

FIGURE 33
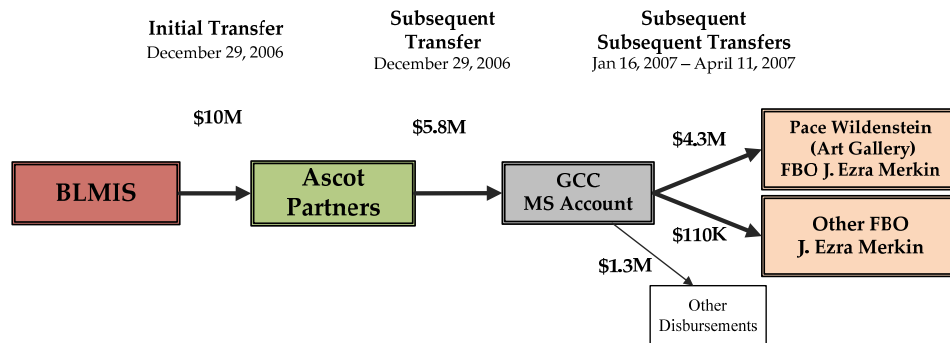
E. *RESTATED TRACING RULES ("RESTATED LIBR")*

128.   Based on applying the Restated LIBR tracing method, as described in **Section IX** above, I identified **$9,957,970** in Subsequent Subsequent Transfers of BLMIS funds from Defendant GCC to, or for the benefit of, Defendant J. Ezra Merkin during the Two Year Period, as summarized in **Figure 34**. *See also* **Exhibit 16** for a summary of these Subsequent Subsequent Transfers and **Exhibits 16.1-16.4** for detailed lists of these Subsequent Subsequent Transfers to, or for the benefit of, Defendant J. Ezra Merkin by date and amount.

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FIGURE 34

	Subsequent Subsequent Transfers from GCC (*under Restated LIBR*)		
Time Period	J. Ezra Merkin	For the Benefit of J. Ezra Merkin	TOTAL
Since Dec 2003	$5,263,334	$16,595,991	$21,859,325
Two Year Period	$903,510	$9,054,460	$9,957,970

129.　　　In addition, I identified $18,057,895 of Subsequent Subsequent Transfers of BLMIS funds from the GCC MS Account to the GCC JPMC Account using the Restated LIBR tracing method. *See* **Exhibit 16.5** for a detailed list of these transfers by date and amount.

130.　　　**Figure 35** shows an example of Subsequent Subsequent Transfers of BLMIS funds (again, using the Initial Transfer of $10 million on 12/29/2006) from the GCC Bank Accounts to, or for the benefit of, Defendant J. Ezra Merkin using the Restated LIBR tracing method and illustrates the pathway through which the Subsequent Subsequent Transfers of BLMIS funds took place.

FIGURE 35
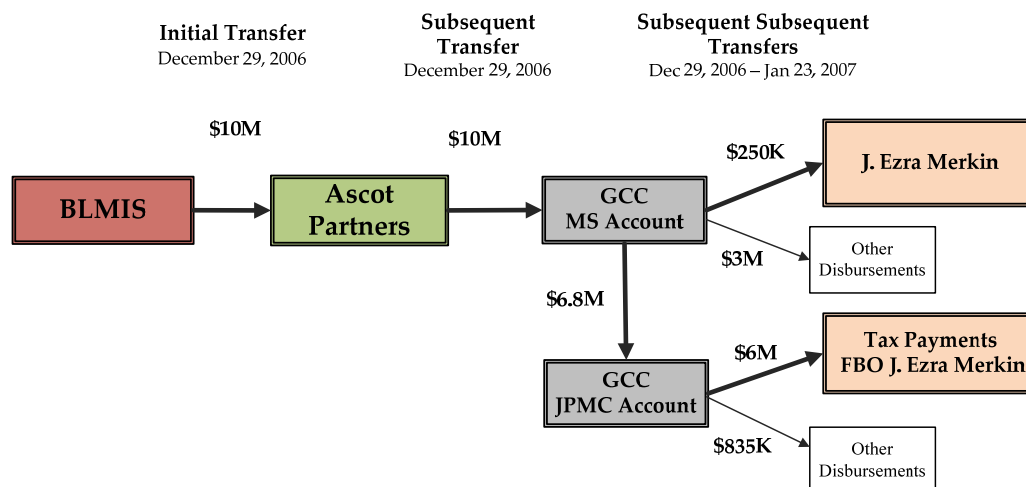
F.　PROPORTIONALITY

131.　　　Based on applying the Proportionality tracing method, as described in **Section IX** above, I identified **$4,746,330** in Subsequent Subsequent Transfers of BLMIS funds from Defendant GCC to, or for the benefit of, Defendant J. Ezra Merkin during the Two Year Period, as summarized in **Figure 36**. *See also* **Exhibit 16** for a summary of these Subsequent Subsequent Transfers and **Exhibits 16.1-16.4** for detailed lists of these Subsequent Subsequent Transfers by date and amount.

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FIGURE 36

	Subsequent Subsequent Transfers from GCC (*under Proportionality*)		
Time Period	J. Ezra Merkin	For the Benefit of J. Ezra Merkin	TOTAL
Since Dec 2003	$2,812,219	$9,735,800	$12,548,019
Two Year Period	$292,663	$4,453,667	$4,746,330

132.   In addition, I identified $8,097,125 of Subsequent Subsequent Transfers of BLMIS funds from the GCC MS Account to the GCC JPMC Account using the Proportionality tracing method. *See* **Exhibit 16.5** for a detailed list of these transfers by date and amount.

133.   **Figure 37** shows an example of Subsequent Subsequent Transfers of BLMIS funds (again, using the Initial Transfer of $10 million on 12/29/2006) from the GCC Bank Accounts for the benefit of Defendant J. Ezra Merkin using the Restated LIBR tracing method and illustrates the pathway through which the Subsequent Subsequent Transfers of BLMIS funds took place.

FIGURE 37

46
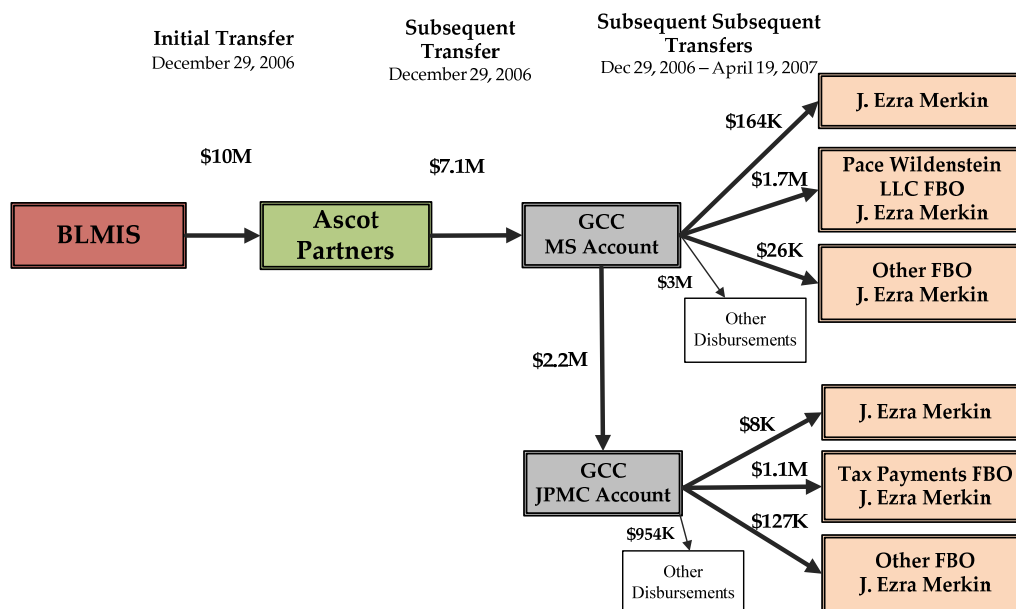
XI. MANAGEMENT FEES FROM DEFENDANT ASCOT PARTNERS TO DEFENDANT GCC

A. OVERVIEW

134.   Finally, I was asked to determine whether management fees were paid by Defendant Ascot

Partners to Defendant GCC, and if so, quantify the amount of those management fees and identify what

portion of those fees are Subsequent Transfers of BLMIS funds. I reviewed records related to the Ascot

Partners MS Account, as well as the GCC Bank Accounts, to identify when Defendant Ascot Partners paid

management fees to Defendant GCC and the amounts paid. I also reviewed the Merkin Defendants'

QuickBooks records to identify the transactions related to management fee payments. Further, based on the

results of my application of the five tracing methods as described above, I identified the portion of the total

management fees paid by Defendant Ascot Partners to Defendant GCC that are Subsequent Transfers of

BLMIS funds.

B. RESULTS OF ANALYSIS

135.   Based on my review of the available bank records for the Ascot Partners MS Account and the

Merkin Defendants' QuickBooks records, I identified $146,184,547 management fees paid by Defendant Ascot

Partners to Defendant GCC between 1998 to 2008 ($47,706,995 during the Two Year Period), as summarized

in **Figure 38** and **Figure 39**. These figures also identify the portion of the management fees that are

Subsequent Transfers of BLMIS Funds under each of the five tracing methods that I applied.[49] *See also*

Exhibits 17 and **17.1**.

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[49] The earliest Subsequent Transfer of BLMIS funds from the Ascot Partners MS Account to Defendant GCC was in
December 2003.

FIGURE 38
Management Fees Paid By Defendant Ascot Partners to Defendant GCC
1998 - 2008

Year	Total Fees	Subsequent Transfers of BLMIS Funds Under Each Tracing Method				
		LIFO	FIFO	LIBR	Restated LIBR	Proportionality
1998	$ 2,637,267	n/a	n/a	n/a	n/a	n/a
1999	$ 3,341,820	n/a	n/a	n/a	n/a	n/a
2000	$ 3,786,520	n/a	n/a	n/a	n/a	n/a
2001	$ 4,094,673	n/a	n/a	n/a	n/a	n/a
2002	$ 4,607,053	n/a	n/a	n/a	n/a	n/a
2003	$ 18,083,968	$ 15,616,261	$ 16,079,576	$ 15,063,791	$ 16,629,643	$ 15,251,454
2004	$ 20,872,693	$ -	$ -	$ -	$ -	$ -
2005	$ 30,463,559	$ 21,954,401	$ 18,805,555	$ 18,682,489	$ 22,174,444	$ 19,529,185
2006	$ 26,004,162	$ 10,000,000	$ 6,659,256	$ 8,756,650	$ 12,624,530	$ 9,382,854
2007	$ 28,292,833	$ 903,034	$ 1,092,833	$ 903,034	$ 1,092,833	$ 1,002,147
2008	$ 4,000,000	$ -	$ 4,000,000	$ 1,735,065	$ 4,000,000	$ 2,175,102
Total:	**$ 146,184,547**	**$ 48,473,696**	**$ 46,637,220**	**$ 45,141,029**	**$ 56,521,450**	**$ 47,340,743**

FIGURE 39
Management Fees Paid By Defendant Ascot Partners to Defendant GCC
Two Year Period

Year	Total Fees	Subsequent Transfers of BLMIS Funds Under Each Tracing Method				
		LIFO	FIFO	LIBR	Restated LIBR	Proportionality
2006[50]	$ 15,414,162	$ 10,000,000	$ 5,794,338	$ 5,794,338	$ 10,000,000	$ 7,061,074
2007	$ 28,292,833	$ 903,034	$ 1,092,833	$ 903,034	$ 1,092,833	$ 1,002,147
2008	$ 4,000,000	$ -	$ 4,000,000	$ 1,735,065	$ 4,000,000	$ 2,175,102
Total:	**$ 47,706,995**	**$ 10,903,034**	**$ 10,887,171**	**$ 8,432,437**	**$ 15,092,833**	**$ 10,238,324**

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[50] The Two Year Period begins on December 11, 2006.

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XII. SIGNATURE AND RIGHT TO MODIFY

136.   This report and the exhibits contained herein present my findings and the bases thereof. To the

extent that any additional information is produced by any party, I reserve the right to incorporate such

additional information into my report or to modify my report as necessary.

By:

Lisa M. Collura

Lisa M. Collura, CPA, CFE, CFF

March 20, 2015

XI. LIST OF EXHIBITS

Exhibit 1   Curriculum Vitae
Exhibit 2   Documents Considered
Exhibit 3   List of Known BLMIS/Bernard L. Madoff Bank and Brokerage Accounts
Exhibit 4   Excel Spreadsheet "JPMC 703 Account Activity – December 1998 to December 2008"
Exhibit 5   Excel Spreadsheet "JPMC 509 Account Activity – December 1998 to December 2008"
Exhibit 6   Excel Spreadsheet "BT 599 Account Activity – December 1998 to May 1999"
Exhibit 7   List of All Cash Transactions in the Merkin Accounts
Exhibit 8.1   Letter from BLMIS Files for Merkin Accounts
Exhibit 8.2   Letter from Merkin Defendants' Produced Documents for Merkin Accounts
Exhibit 9.1   Summary of Receiving Bank Analysis – Merkin Accounts
Exhibit 9.2   Summary of Source Bank Accounts – Merkin Accounts
Exhibit 10   Reconciliation and Tracing Results – Merkin Accounts
Exhibit 11.1   Transfers Between and Among Merkin Funds Bank Accounts
Exhibit 11.2   Transfers Between Merkin Funds Bank Accounts and GCC Bank Accounts
Exhibit 12   Excel Spreadsheet "Ascot Partners MS Account Activity and Analysis"
Exhibit 13   Summary of Subsequent Transfers from Ascot Partners
Exhibit 13.1   Subsequent Transfers from Ascot Partners to Ascot Fund
Exhibit 13.2   Subsequent Transfers from Ascot Partners to Ariel Fund
Exhibit 13.3   Subsequent Transfers from Ascot Partners to Gabriel Capital
Exhibit 13.4   Subsequent Transfers from Ascot Partners to GCC
Exhibit 14.1   Excel Spreadsheet "GCC MS Account Activity and Analysis – LIFO and FIFO"
Exhibit 14.2   Excel Spreadsheet "GCC MS Account Activity and Analysis – LIBR, Restated LIBR and
                 Proportionality"
Exhibit 15.1   Excel Spreadsheet "GCC JPMC Account Activity and Analysis – LIFO and FIFO"
Exhibit 15.2   Excel Spreadsheet "GCC JPMC Account Activity and Analysis – LIBR, Restated LIBR and
                 Proportionality"
Exhibit 16   Summary of Subsequent Subsequent Transfers from GCC Bank Accounts
Exhibit 16.1   Subsequent Subsequent Transfers from GCC MS Account to Defendant J. Ezra Merkin
Exhibit 16.2   Subsequent Subsequent Transfers from GCC MS Account For the Benefit of Defendant J. Ezra
                 Merkin
Exhibit 16.3   Subsequent Subsequent Transfers from GCC JPMC Account to Defendant J. Ezra Merkin
Exhibit 16.4   Subsequent Subsequent Transfers from GCC JPMC Account For the Benefit of Defendant J.
                 Ezra Merkin
Exhibit 16.5   Subsequent Subsequent Transfers from GCC MS Account to GCC JPMC Account
Exhibit 17   Summary of Management Fees Paid from Ascot Partners to GCC
Exhibit 17.1   Detail of Management Fees Paid from Ascot Partners to GCC

EXHIBIT 1

EXHIBIT 1

Lisa M. Collura, CPA, CFE, CFF

Senior Managing Director — Forensic and Litigation Consulting

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FTI Consulting

Three Times Square

11th Floor

New York, NY 10036

Tel: 212 247 1010

Fax: 212 841 9350

Education

B.S. in Business Administration, John Carroll University

Certifications

Certified Public Accountant, New York and Virginia

Certified Fraud Examiner

Certified in Financial Forensics

Professional Affiliations

American Institute of Certified Public Accountants

Association of Certified Fraud Examiners

Business Valuation and Forensic & Litigation Services (BVFLS) Section of the AICPA

New York State Society of Certified Public Accountants

Lisa Collura is a senior managing director in the FTI Consulting Forensic and Litigation Consulting practice and is based in New York. Ms. Collura has over 20 years of experience in accounting, auditing and litigation consulting services, including forensic accounting and fraud investigations. Ms. Collura specializes in providing complex forensic accounting and financial fraud investigative services in connection with SEC investigations and internal investigations on behalf of Trustees, Boards of Directors, Audit Committees and creditors of both public and private companies. She also has experience in matters involving technical accounting and auditing issues, accounting malpractice and bankruptcy related litigation.

Among her areas of professional expertise, Ms. Collura manages and directs large-scale financial fraud investigations. Ms. Collura's forensic accounting and financial investigation engagements include fact-finding and examinations into matters involving alleged Ponzi schemes, fraudulent financial reporting and the misapplication of GAAP. Her engagements have also involved tracing significant flows of funds among accounts and related entities. Ms. Collura has experience in conducting internal investigations on behalf of Audit Committees in connection with restatements of financial results, as well as assisting in the investigation of several of the largest fraud cases in the United States. In connection with one of those investigations, Ms. Collura testified as a witness in the United States District Court in the Southern District of New York.

Prior to joining FTI Consulting in 2001, Ms. Collura was the assistant corporate controller for an information technology services company in Denver, Colorado. Ms. Collura was responsible for SEC reporting requirements and all internal financial reporting. She conducted due diligence procedures and managed the subsequent accounting for several company acquisitions and acted as the direct liaison with the outside auditors. Ms. Collura began her career as a senior auditor for Deloitte & Touche.

Professional Experience

Forensic Accounting and Financial Investigation Experience

- Provides investigative services and litigation support to the court-appointed trustee for the liquidation of Bernard L. Madoff Investment Securities and his counsel. Engagement assistance to date has included the day-to-day direction and supervision of teams in areas including forensic investigation, data analysis and litigation consulting.

- Conducted a large-scale fact-finding investigation into one of largest fraud cases in U.S. history. The investigation, performed on behalf of the debtors and the creditors' committee of a multi-billion dollar financial services company, involved tracing the roots of related party receivables and other substantial related party transactions, analyzing year-end and quarter-end transactions, performing fact finding surrounding the role of third-parties involved in the accounting and financial reporting for the company, and other analyses as requested by the United States Department of Justice and the Securities and Exchange Commission.

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EXHIBIT 1

- Conducted an independent internal investigation into the facts and circumstances surrounding the defalcation and embezzlement by a former employee of an insurance company. As part of the investigation, a review of the company's internal control procedures was performed. A written investigative report, including observations and recommendations surrounding the lack of internal controls, was delivered to the Audit Committee at the conclusion of investigation.

- Assisted counsel to the Audit Committee of a company in the advertising industry with financial, accounting and investigative aspects of an internal investigation of over 40 agencies of the company. The engagement involved understanding the financial statement review process, including the restatement process in order to assist counsel in reporting to the Audit Committee. Subsequently, the project was expanded to serve as the independent monitor of the company's remediation plan.

- Directed an independent Audit Committee investigation of a publicly traded heavy equipment manufacturer pursuant to a formal inquiry by the SEC with respect to improper revenue recognition, purchase accounting, recording of restructuring reserves, accounts receivable reserves, inventory obsolescence, and specific customer related issues. Performed site visits and test work at several domestic and international locations and summarized the findings of the investigation in a presentation given to the Audit Committee and the SEC.

- Performed forensic accounting services on behalf of five major law firms to defend a lawsuit against six major banks and financial institutions in one of the largest fraud cases in the United States. Services involved tracing significant flows of funds between accounts and related entities and investigating the impact of the accounting for the underlying transactions on the company's financial statements.

- Assisted counsel in performing due diligence procedures related to a monoline insurance company. Procedures involved identifying and analyzing related party transactions and searching for undisclosed liabilities.

Expert Witness and Litigation Support

- Assisted counsel in the representation of a company in a derivative lawsuit that has been filed against three members of senior management, including the CEO. The lawsuit alleged the three senior management professionals conspired to pay compensation to the CEO in amounts that were in excess of those amounts the company was contractually obligated to pay. Services included recalculation of compensation amounts and tracing payments to senior management and related parties.

- Assisted counsel with responding to a potential Wells Notice from the SEC in connection with the audit of a company in the financial services industry. The SEC ultimately proceeded with enforcement actions against two audit partners of one of the major accounting firms related to three separate accounting issues. Services included conducting the necessary research on the related GAAP and GAAS issues and providing accounting and auditing consultation and guidance to counsel.

- Provided expert witness services, including assisting with the preparation of an expert report related to a well-publicized accounting fraud. The case involved a litigation against certain underwriters related to allegations of failure to perform reasonable due diligence in connection with debt offerings of one of the largest telecommunications companies in the United States.

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EXHIBIT 1

- Provided litigation consulting and expert witness services, including expert report preparation and deposition and trial preparation for a multi-billion dollar accounting malpractice case filed by a lender against one of the major accounting firms. The case involved review and analysis of several years of audit work papers as well as research and analysis of related GAAP and GAAS issues.

- Provided litigation consulting and expert testimony services to the Internal Revenue Service in connection with a dispute over the value of research credits claimed by the plaintiff in the case. Services consisted of expert report preparation and trial testimony preparation. Services also involved reviewing and analyzing related cost accounting issues.

Testimony

United States of America v. Tone N. Grant, Forensic Accounting Summary Witness, United States District Court, Southern District of New York (2008)

Marc S. Kirschner, as Trustee of the Refco Litigation Trust v. Thomas H. Lee Partners, L.P., et al., Expert Deposition Testimony, United States District Court, Southern District of New York (2010)

Marc S. Kirschner, as Trustee of the Refco Private Actions Trust v. Phillip R. Bennett, et al., Expert Deposition Testimony, United States District Court, Southern District of New York (2012)

Madoff Securities International Limited v Stephen Ernest John Raven, et al., Trial Testimony on behalf of claimant in High Court of Justice, Queen's Bench Division, Commercial Court, London, England (2013)

Training and Presentations

- Develop and instruct continuing professional education for FTI Consulting

- Frequently present "An Overview of FTI Consulting and Forensic Accounting" to students at Fordham University in the Bronx, New York and Baruch College in New York, New York

- Taught an Intermediate Accounting course at the Community College of Denver

Financial Statement Audit Experience

- One of largest publicly traded steel manufacturing companies in Pittsburgh, Pennsylvania

- A large publicly traded waste management company in Pittsburgh, Pennsylvania

- A specialty home furniture retail company in Denver, Colorado

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EXHIBIT 2

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
BARSAA0018762	BARSAA0019722	FMRSAA0114358	FMRSAA0114363
BARSAA0020681	BARSAA0020724	FMRSAA0114386	FMRSAA0114993
BARSAD0000001	BARSAD0000075	FMRSAA0119976	FMRSAA0119988
BARSAD0000090	BARSAD0000102	JPISAA0000011	JPISAA0000096
BNYSAQ0000001	BNYSAQ0000039	JPMSAA0019864	JPMSAA0019955
BNYSAS0000579	BNYSAS0000598	JPMSAA0019986	JPMSAA0019988
BOASAA0004550	BOASAA0004643	JPMSAA0019990	JPMSAA0020020
BSTSAA0037217	BSTSAA0037301	JPMSAA0020022	JPMSAA0020077
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BSTSAB0426853	BSTSAB0426858	JPMSAF0072802	JPMSAF0072805
BSTSAB0443883	BSTSAB0443886	JPMSAF0072807	JPMSAF0072931
BSTSAB0461231	BSTSAB0461236	JPMSAG0000002	JPMSAG0000022
BSTSAB0480801	BSTSAB0480806	JPMSAG0000024	JPMSAG0000275
BSTSAB0504597	BSTSAB0504602	JPMSAG0000277	JPMSAG0000535
BSTSAB0511539	BSTSAB0511548	JPMSAG0000537	JPMSAG0000848
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BSTSAB0585477	BSTSAB0585480	JPMSAH0000223	JPMSAH0000705
BSTSAB0590959	BSTSAB0590964	JPMSAH0000707	JPMSAH0000714
BSTSAB0601017	BSTSAB0601020	JPMSAH0000717	JPMSAH0002856
BSTSAB0607037	BSTSAB0607040	JPMSAH0002858	JPMSAH0002873
BSTSAB0623907	BSTSAB0623910	JPMSAI0000001	JPMSAI0000176
BSTSAB0634899	BSTSAB0634906	JPMSAI0000178	JPMSAI0000276
BSTSAC0000002	BSTSAC0000072	JPMSAI0000278	JPMSAI0000656
BSTSAC0000074	BSTSAC0000144	JPMSAI0000658	JPMSAI0001363
BSTSAC0000146	BSTSAC0000227	JPMSAI0001365	JPMSAI0001511
BSTSAC0000229	BSTSAC0000304	JPMSAI0001514	JPMSAI0001573
BSTSAC0000306	BSTSAC0000383	JPMSAI0001575	JPMSAI0001608
BSTSAC0000385	BSTSAC0000400	JPMSAI0001610	JPMSAI0001697
BSTSAC0000402	BSTSAC0000443	JPMSAI0001699	JPMSAI0001713
BSTSAC0000445	BSTSAC0000556	JPMSAI0001715	JPMSAI0001748
BSTSAC0000558	BSTSAC0000574	JPMSAI0001750	JPMSAI0001786
CSSSAA0002987	CSSSAA0003031	JPMSAI0001788	JPMSAI0002221
CSSSAA0003063	CSSSAA0003278	JPMSAI0002224	JPMSAI0002837
FMRSAA0001062	FMRSAA0001065	JPMSAI0002839	JPMSAI0003041
FMRSAA0001107	FMRSAA0001320	JPMSAI0003043	JPMSAI0003106
FMRSAA0001381	FMRSAA0001500	JPMSAI0003114	JPMSAI0003222
FMRSAA0001529	FMRSAA0001986	JPMSAI0003224	JPMSAI0003310
FMRSAA0113363	FMRSAA0113974	JPMSAI0003312	JPMSAI0003597

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
JPMSAI0003599	JPMSAI0003911	MADTEE00351891	MADTEE00351891
JPMSAI0003913	JPMSAI0004518	MADTEE00351893	MADTEE00351893
JPMSAI0004520	JPMSAI0005049	MADTEE00351897	MADTEE00351897
JPMSAI0005051	JPMSAI0007228	MADTEE00351906	MADTEE00351909
JPMSAI0007230	JPMSAI0007806	MADTEE00351913	MADTEE00351913
JPMSAI0007808	JPMSAI0011901	MADTEE00351918	MADTEE00351919
JPMSAI0011903	JPMSAI0014006	MADTEE00351954	MADTEE00351955
JPMSCQ0000001	JPMSCQ0000028	MADTEE00351958	MADTEE00351958
JPMSDM0000001	JPMSDM0000009	MADTEE00351960	MADTEE00351964
JPMTAA0000002	JPMTAA0000331	MADTEE00352046	MADTEE00352049
JPMTAC0000001	JPMTAC0000064	MADTEE00352057	MADTEE00352058
JPMTAD0000001	JPMTAD0000282	MADTEE00352083	MADTEE00352083
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Documents Considered   **EXHIBIT 2**

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Documents Considered   **EXHIBIT 2**

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Documents Considered   **EXHIBIT 2**

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Checkbook File (available in native format)

Great Plains accounting system (available in native format)

Stipulation For Transfer of Funds By J.P. Morgan Chase Bank to Trustee, *In re Bernard L. Madoff,*
No. 08-01789 (S.D.N.Y. Mar. 7, 2009) (Dkt. No. 139)

Documents Considered

EXHIBIT 2

Case-Specific Documents:

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MF00126308	MF00126313	MF00383266	MF00383269
MF00134134	MF00134137	MF00385930	MF00385932
MF00136608	MF00136610	MF00387754	MF00387756
MF00136647	MF00136649	MF00396226	MF00396228
MF00161522	MF00161525	MF00398157	MF00398161
MF00164020	MF00164024	MF00403880	MF00403883
MF00166173	MF00166176	MF00406017	MF00406020
MF00175355	MF00175357	MF00416384	MF00416387
MF00180697	MF00180701	MF00417914	MF00417917
MF00182695	MF00182699	MF00425540	MF00425542
MF00188534	MF00188536	MF00427346	MF00427348
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MF00189960	MF00189960	MF00432083	MF00432085
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MF00213417	MF00213419	MF00444259	MF00444261
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MF00227634	MF00227640	MF00457048	MF00457050
MF00229202	MF00229205	MF00458989	MF00458991
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MF00258372	MF00258375	MF00469077	MF00469079
MF00261879	MF00261883	MF00470884	MF00470885
MF00272837	MF00272839	MF00472728	MF00472730
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MF00278562	MF00278566	MWPTAP00354048	MWPTAP00354055
MF00280877	MF00280881	MWPTAP00360806	MWPTAP00360811
MF00284348	MF00284351	AF00000001	AF00000585
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Documents Considered   **EXHIBIT 2**

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Arielmgt		BS00017202	BS00017212
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BS00002480	BS00002530	BS00017775	BS00017776
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Documents Considered   **EXHIBIT 2**

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BS00024413	BS00024432	BS00034388	BS00034647
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BS00026284	BS00026285	BS00038177	BS00038208
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Documents Considered   **EXHIBIT 2**

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Documents Considered   **EXHIBIT 2**

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Documents Considered   **EXHIBIT 2**

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Documents Considered   **EXHIBIT 2**

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Documents Considered   **EXHIBIT 2**

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BS00282436	BS00282446	BS00307735	BS00307758
BS00283152	BS00283219	BS00308120	BS00308173
BS00283655	BS00283698	BS00308769	BS00308781
BS00283904	BS00283947	BS00308828	BS00308883
BS00284694	BS00284782	BS00308918	BS00308919
BS00285479	BS00285507	BS00309050	BS00309102
BS00285570	BS00285598	BS00309106	BS00309192
BS00286593	BS00286625	BS00309223	BS00309290
BS00287016	BS00287044	BS00309326	BS00309453
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BS00289400	BS00289432	BS00309541	BS00309571
BS00289602	BS00289632	BS00309573	BS00309654
BS00289953	BS00290034	BS00309706	BS00309767
BS00290580	BS00290620	BS00309769	BS00309803
BS00292542	BS00292571	BS00309827	BS00309919
BS00292637	BS00292669	BS00309922	BS00309983

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
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BS00310087	BS00310206	BS00314595	BS00314601
BS00310208	BS00310323	BS00314604	BS00314613
BS00310356	BS00310409	BS00314669	BS00314686
BS00310420	BS00310465	BS00314736	BS00314748
BS00310469	BS00310635	BS00314750	BS00314752
BS00310639	BS00310722	BS00315157	BS00315184
BS00310724	BS00310777	BS00316109	BS00316302
BS00310782	BS00310851	BS00316320	BS00316372
BS00310853	BS00310871	BS00316479	BS00316538
BS00311357	BS00311523	BS00316643	BS00316650
BS00311729	BS00311750	BS00316669	BS00316670
BS00311900	BS00311934	BS00316675	BS00316727
BS00311943	BS00311946	BS00316781	BS00316843
BS00311957	BS00312121	BS00316868	BS00316873
BS00312481	BS00312484	BS00316886	BS00316920
BS00312555	BS00312566	BS00316939	BS00316945
BS00312583	BS00312589	BS00316953	BS00316959
BS00312593	BS00312594	BS00316964	BS00317009
BS00312596	BS00312608	BS00317014	BS00317071
BS00312623	BS00312625	BS00317125	BS00317187
BS00312635	BS00312636	BS00317192	BS00317204
BS00312643	BS00312646	BS00317207	BS00317208
BS00312669	BS00312671	BS00317211	BS00317212
BS00312676	BS00312677	BS00317215	BS00317216
BS00312709	BS00312715	BS00317219	BS00317220
BS00312770	BS00312801	BS00317234	BS00317235
BS00312875	BS00312954	BS00317240	BS00317245
BS00312959	BS00313020	BS00317258	BS00317266
BS00313276	BS00313281	BS00317289	BS00317355
BS00313318	BS00313320	BS00317574	BS00317644
BS00313388	BS00313405	BS00317780	BS00317804
BS00313505	BS00313532	BS00317905	BS00317932
BS00313560	BS00313570	BS00318147	BS00318166
BS00313575	BS00313593	BS00318229	BS00318232
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BS00313736	BS00313755	BS00330293	BS00330307
BS00313761	BS00313768	BS00330324	BS00330334
BS00313795	BS00313800	BS00330395	BS00330404
BS00313814	BS00313823	BS00330585	BS00330608
BS00313826	BS00313856	BS00330626	BS00330767
BS00314042	BS00314045	BS00330785	BS00330799
BS00314074	BS00314106	BS00330856	BS00330862
BS00314168	BS00314200	BS00331093	BS00331093
BS00314271	BS00314297	BS00331117	BS00331167
BS00314360	BS00314381	BS00331176	BS00331176
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Documents Considered   **EXHIBIT 2**

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BS00331684	BS00331816	BS00339921	BS00339951
BS00331885	BS00332029	BS00340185	BS00340215
BS00332033	BS00332150	BS00340243	BS00340243
BS00332283	BS00332349	BS00340254	BS00340255
BS00332351	BS00332747	BS00340310	BS00340311
BS00332811	BS00332940	BS00341404	BS00341419
BS00333398	BS00333417	BS00341426	BS00341431
BS00333421	BS00333449	BS00344531	BS00344611
BS00333930	BS00333947	BS00344687	BS00344707
BS00334071	BS00334144	BS00344709	BS00344729
BS00334150	BS00334225	BS00344992	BS00345072
BS00334243	BS00334284	BS00345709	BS00345741
BS00334341	BS00334363	BS00345744	BS00345776
BS00334420	BS00334429	BS00345956	BS00345957
BS00334432	BS00334473	BS00346003	BS00346083
BS00334897	BS00334897	BS00346210	BS00346242
BS00335060	BS00335086	BS00346450	BS00346450
BS00335094	BS00335100	BS00346454	BS00346454
BS00335106	BS00335205	BS00346564	BS00346566
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BS00335224	BS00335259	BS00346959	BS00347039
BS00335344	BS00335354	BS00347519	BS00347599
BS00335361	BS00335388	BS00348443	BS00348523
BS00337074	BS00337074	BS00349103	BS00349183
BS00337086	BS00337087	BS00349326	BS00349336
BS00337089	BS00337089	BS00349339	BS00349349
BS00337112	BS00337112	BS00349514	BS00349594
BS00337114	BS00337114	BS00352227	BS00352227
BS00337134	BS00337135	BS00353421	BS00353566
BS00337230	BS00337233	BS00353574	BS00353723
BS00337235	BS00337235	BS00353954	BS00354020
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BS00337408	BS00337438	BS00355774	BS00355889
BS00337454	BS00337455	BS00356090	BS00356090
BS00337481	BS00337481	BS00357104	BS00357108
BS00337521	BS00337522	BS00358107	BS00358125
BS00337621	BS00337622	BS00358257	BS00358257
BS00337624	BS00337624	BS00358313	BS00358314
BS00337636	BS00337650	BS00358946	BS00358953
BS00337652	BS00337652	BS00361385	BS00361394
BS00337661	BS00337661	BS00362348	BS00362386
BS00337663	BS00337663	BS00362388	BS00362426
BS00338662	BS00338668	BS00362428	BS00362466
BS00338686	BS00338692	BS00363532	BS00363550
BS00338901	BS00338901	BS00364134	BS00364135
BS00338904	BS00338934	BS00364247	BS00364247
BS00338961	BS00338961	BS00364260	BS00364263

Documents Considered   **EXHIBIT 2**

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BS00364458	BS00364461	BS00391974	BS00391974
BS00364648	BS00364749	BS00392198	BS00392208
BS00364843	BS00364880	BS00392828	BS00392828
BS00365262	BS00365272	BS00392830	BS00392830
BS00365445	BS00365445	BS00393165	BS00393165
BS00365642	BS00365687	BS00394375	BS00394523
BS00365769	BS00365770	BS00395531	BS00395535
BS00365851	BS00365852	BS00395584	BS00395589
BS00365906	BS00365909	BS00395605	BS00395606
BS00366177	BS00366177	BS00396039	BS00396040
BS00366604	BS00366604	BS00396475	BS00396491
BS00366642	BS00366643	BS00396504	BS00396510
BS00368372	BS00368372	BS00396591	BS00396619
BS00369487	BS00369712	BS00397371	BS00397451
BS00370523	BS00371200	BS00398032	BS00398046
BS00372091	BS00373002	BS00398175	BS00398207
BS00373851	BS00374298	BS00398266	BS00398272
BS00374483	BS00375642	BS00398314	BS00398324
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BS00379754	BS00379943	BS00399361	BS00399441
BS00379965	BS00380337	BS00399499	BS00399579
BS00380635	BS00380635	BS00399991	BS00400071
BS00381230	BS00381230	BS00400249	BS00400329
BS00381521	BS00381521	BS00400685	BS00400685
BS00382719	BS00382840	BS00400687	BS00400688
BS00382843	BS00383064	BS00400723	BS00400724
BS00384584	BS00384630	BS00400917	BS00400932
BS00384801	BS00384801	BS00400939	BS00400944
BS00385136	BS00385136	BS00401043	BS00401229
BS00385215	BS00385215	BS00401289	BS00401291
BS00385382	BS00385382	BS00401297	BS00401299
BS00385391	BS00385392	BS00401312	BS00401317
BS00385649	BS00385649	BS00401321	BS00401324
BS00385845	BS00385845	BS00401535	BS00401535
BS00385946	BS00385946	BS00401604	BS00401613
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BS00386411	BS00386471	BS00402347	BS00402356
BS00386604	BS00386670	BS00402365	BS00402445
BS00386672	BS00386703	BS00402795	BS00402815
BS00387026	BS00387026	BS00402829	BS00404673
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BS00388049	BS00388049	BS00404867	BS00404868
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BS00390040	BS00390041	BS00405449	BS00405449
BS00390121	BS00390121	BS00405841	BS00405844
BS00390235	BS00390264	BS00406021	BS00406030
BS00390428	BS00390517	BS00406060	BS00406061
BS00390573	BS00390612	BS00406073	BS00406083
BS00391192	BS00391192	BS00406108	BS00406130
BS00391860	BS00391860	BS00406316	BS00406317

Documents Considered   **EXHIBIT 2**

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BS00406560	BS00406560	BS00416917	BS00416917
BS00406566	BS00406566	BS00416950	BS00416950
BS00406642	BS00406784	BS00416981	BS00416986
BS00407025	BS00407039	BS00417035	BS00417036
BS00407048	BS00407064	BS00417040	BS00417043
BS00407118	BS00407194	BS00417376	BS00417378
BS00407838	BS00407842	BS00417383	BS00417385
BS00408674	BS00408708	BS00417632	BS00418536
BS00408877	BS00408882	BS00418558	BS00418699
BS00409671	BS00409701	BS00418701	BS00418835
BS00409745	BS00409775	BS00419951	BS00419952
BS00409780	BS00409810	BS00420266	BS00420281
BS00409822	BS00409852	BS00420510	BS00420510
BS00409854	BS00409884	BS00420843	BS00420873
BS00409886	BS00409913	BS00420903	BS00420905
BS00409915	BS00409942	BS00421241	BS00421271
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BS00410004	BS00410036	BS00423081	BS00423090
BS00410049	BS00410053	BS00423093	BS00423103
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BS00410963	BS00411898	BS00424802	BS00424882
BS00411945	BS00411972	BS00424993	BS00424994
BS00412015	BS00412045	BS00425431	BS00425486
BS00412470	BS00412500	BS00425542	BS00425544
BS00412547	BS00412577	BS00425584	BS00425585
BS00412605	BS00412635	BS00425648	BS00425728
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BS00416674	BS00416678	BS00434164	BS00434244
BS00416684	BS00416689	BS00434813	BS00434893
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BS00416714	BS00416717	BS00435757	BS00435757

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
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BS00436190	BS00436206	BS00456829	BS00456829
BS00436227	BS00436235	BS00457805	BS00457850
BS00436260	BS00436336	BS00457896	BS00457899
BS00436636	BS00436716	BS00457916	BS00457919
BS00436973	BS00437053	BS00458078	BS00458158
BS00437587	BS00437588	BS00458511	BS00458592
BS00437759	BS00437839	BS00460236	BS00460236
BS00438009	BS00438089	BS00461089	BS00461320
BS00438461	BS00438502	BS00461340	BS00461537
BS00440155	BS00440189	BS00461541	BS00461772
BS00440203	BS00440237	BS00461978	BS00462215
BS00440302	BS00440382	BS00462431	BS00462432
BS00440968	BS00440969	BS00462435	BS00463546
BS00441331	BS00441331	BS00463784	BS00464027
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BS00442240	BS00442320	BS00466936	BS00467407
BS00442523	BS00442588	BS00467828	BS00468055
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BS00444992	BS00444992	BS00473122	BS00473388
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BS00445712	BS00445714	BS00475004	BS00475004
BS00446570	BS00446570	BS00475658	BS00475937
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BS00452054	BS00452055	BS00490865	BS00490869
BS00452318	BS00452318	BS00495369	BS00495386
BS00452320	BS00452320	BS00496752	BS00496762
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BS00452628	BS00452630	BS00502278	BS00502284
BS00452662	BS00452663	BS00504134	BS00504142
BS00454283	BS00454283	BS00504519	BS00504622
BS00454826	BS00454826	BS00504692	BS00504772
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Documents Considered   **EXHIBIT 2**

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BS00523007	BS00523009	BS00533709	BS00533730
BS00523127	BS00523129	BS00533950	BS00533975
BS00523284	BS00523295	BS00534059	BS00534072
BS00523348	BS00523349	BS00534162	BS00534162
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BS00523495	BS00523497	BS00534349	BS00534354
BS00523767	BS00523799	BS00534371	BS00534388
BS00524405	BS00524425	BS00534435	BS00534451
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BS00525117	BS00525140	BS00534850	BS00534853
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Documents Considered   **EXHIBIT 2**

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BS00542166	BS00542166	BS00563980	BS00563980
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BS00554538	BS00554546	BS00567263	BS00567263
BS00554610	BS00554620	BS00567272	BS00567272
BS00554625	BS00554636	BS00567276	BS00567276
BS00554849	BS00554870	BS00567297	BS00567301
BS00554970	BS00554970	BS00567637	BS00567637
BS00555092	BS00555092	BS00567714	BS00567714
BS00555191	BS00555197	BS00568258	BS00568265
BS00556077	BS00556180	BS00568279	BS00568345
BS00556702	BS00556782	BS00568368	BS00568376
BS00556926	BS00556936	BS00568578	BS00568580
BS00557048	BS00557049	BS00568801	BS00568802
BS00557323	BS00557343	BS00569097	BS00569098

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
BS00569420	BS00569426	BS00581282	BS00581287
BS00569518	BS00569523	BS00581456	BS00581511
BS00569900	BS00569905	BS00581594	BS00581606
BS00569914	BS00569917	BS00582112	BS00582192
BS00570037	BS00570038	BS00582269	BS00582269
BS00570047	BS00570049	BS00584590	BS00584645
BS00570066	BS00570073	BS00585148	BS00585228
BS00570086	BS00570098	BS00585774	BS00585854
BS00570154	BS00570159	BS00586347	BS00586348
BS00570193	BS00570197	BS00586388	BS00586468
BS00570222	BS00570226	BS00586950	BS00586952
BS00570255	BS00570255	BS00587080	BS00587080
BS00570279	BS00570279	BS00587082	BS00587084
BS00570291	BS00570291	BS00587199	BS00587279
BS00570335	BS00570335	BS00587328	BS00587330
BS00570355	BS00570356	BS00587445	BS00587525
BS00570486	BS00570488	BS00587619	BS00587620
BS00570507	BS00570508	BS00588153	BS00588156
BS00570517	BS00570522	BS00588501	BS00588515
BS00570548	BS00570554	BS00588524	BS00588540
BS00570556	BS00570565	BS00588594	BS00588670
BS00570862	BS00570888	BS00588696	BS00588700
BS00570980	BS00570981	BS00588712	BS00588726
BS00571031	BS00571031	BS00588735	BS00588751
BS00571193	BS00571207	BS00588805	BS00588881
BS00571244	BS00571244	BS00588922	BS00588926
BS00571259	BS00571259	BS00589084	BS00589088
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BS00572781	BS00572782	BS00589413	BS00589493
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BS00573774	BS00573774	BS00590464	BS00590505
BS00573896	BS00573901	BS00591552	BS00591586
BS00573959	BS00573959	BS00591631	BS00591665
BS00574682	BS00574682	BS00591784	BS00591864
BS00574996	BS00574996	BS00592350	BS00592430
BS00575003	BS00575003	BS00592756	BS00592810
BS00575010	BS00575010	BS00592938	BS00593018
BS00576329	BS00576346	BS00593304	BS00593304
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BS00576577	BS00576585	BS00593729	BS00593761
BS00576607	BS00576617	BS00593910	BS00593990
BS00576622	BS00576628	BS00594426	BS00594506
BS00577295	BS00577306	BS00596265	BS00596266
BS00577560	BS00577588	BS00596367	BS00596449
BS00578310	BS00578390	BS00596750	BS00596750
BS00579399	BS00579430	BS00597219	BS00597220
BS00579432	BS00579463	BS00597756	BS00597757
BS00579550	BS00579560	BS00598834	BS00598834
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BS00579803	BS00579813	BS00599676	BS00599698

Documents Considered   **EXHIBIT 2**

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BS00600408	BS00600410	BS00633733	BS00633733
BS00602640	BS00602640	BS00633736	BS00633736
BS00603330	BS00603442	BS00633738	BS00633741
BS00603919	BS00604257	BS00633743	BS00633747
BS00604748	BS00605203	BS00633839	BS00633839
BS00605705	BS00605832	BS00633882	BS00633882
BS00606068	BS00606647	BS00633945	BS00634046
BS00606654	BS00606769	BS00634058	BS00634076
BS00606955	BS00607053	BS00634082	BS00634083
BS00607057	BS00607172	BS00634143	BS00634143
BS00607335	BS00607453	BS00634150	BS00634150
BS00607765	BS00608320	BS00634210	BS00634210
BS00608516	BS00608637	BS00634221	BS00634221
BS00609881	BS00609881	BS00634308	BS00634323
BS00609989	BS00610116	BS00634547	BS00634584
BS00611026	BS00611026	BS00634661	BS00634661
BS00611965	BS00611965	BS00634753	BS00634754
BS00612622	BS00612622	BS00635297	BS00635298
BS00612948	BS00612948	BS00635358	BS00635358
BS00613605	BS00613678	BS00635476	BS00635479
BS00619344	BS00619561	BS00635481	BS00635484
BS00619939	BS00619940	BS00636214	BS00636214
BS00620442	BS00620443	BS00636217	BS00636218
BS00621794	BS00621795	BS00637838	BS00637838
BS00622852	BS00622852	BS00642621	BS00642718
BS00624057	BS00624057	BS00643204	BS00643359
BS00624061	BS00624078	BS00643361	BS00643464
BS00624629	BS00624639	BS00644195	BS00644275
BS00624642	BS00624653	BS00644355	BS00644356
BS00625526	BS00625576	BS00644980	BS00644983
BS00625915	BS00625916	Gabriel_	
BS00626774	BS00626775	GCC-P 0000001	GCC-P 0000006
BS00627659	BS00627659	GCC-P 0000032	GCC-P 0000032
BS00627682	BS00627683	GCC-P 0000034	GCC-P 0000034
BS00627768	BS00627775	GCC-P 0000076	GCC-P 0000082
BS00628484	BS00628492	GCC-P 0000087	GCC-P 0000088
BS00628966	BS00629026	GCC-P 0000096	GCC-P 0000096
BS00629028	BS00629070	GCC-P 0000101	GCC-P 0000310
BS00629077	BS00629108	GCC-P 0000313	GCC-P 0000313
BS00629498	BS00629499	GCC-P 0000337	GCC-P 0000399
BS00630269	BS00630393	GCC-P 0000401	GCC-P 0001974
BS00630436	BS00630436	GCC-P 0002005	GCC-P 0002009
BS00630466	BS00630466	GCC-P 0002015	GCC-P 0002015
BS00631164	BS00631164	GCC-P 0002017	GCC-P 0002019
BS00631166	BS00631171	GCC-P 0002028	GCC-P 0002180
BS00631454	BS00631454	GCC-P 0002194	GCC-P 0002234
BS00631758	BS00631758	GCC-P 0002236	GCC-P 0002244
BS00631977	BS00632006	GCC-P 0002258	GCC-P 0002342
BS00633116	BS00633117	GCC-P 0002373	GCC-P 0002457
BS00633258	BS00633259	GCC-P 0002488	GCC-P 0002572
BS00633346	BS00633346	GCC-P 0002604	GCC-P 0002623

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
GCC-P 0002626	GCC-P 0002654	GCC-P 0006223	GCC-P 0006226
GCC-P 0002656	GCC-P 0002740	GCC-P 0006229	GCC-P 0006231
GCC-P 0002771	GCC-P 0002829	GCC-P 0006243	GCC-P 0006243
GCC-P 0003073	GCC-P 0003073	GCC-P 0006270	GCC-P 0006270
GCC-P 0003075	GCC-P 0003113	GCC-P 0006327	GCC-P 0006327
GCC-P 0003127	GCC-P 0003128	GCC-P 0006334	GCC-P 0006335
GCC-P 0003432	GCC-P 0003433	GCC-P 0006381	GCC-P 0006381
GCC-P 0003439	GCC-P 0003535	GCC-P 0006410	GCC-P 0006410
GCC-P 0003537	GCC-P 0003625	GCC-P 0006423	GCC-P 0006424
GCC-P 0003627	GCC-P 0003723	GCC-P 0006428	GCC-P 0006428
GCC-P 0003725	GCC-P 0003725	GCC-P 0006431	GCC-P 0006431
GCC-P 0004031	GCC-P 0004031	GCC-P 0006471	GCC-P 0006473
GCC-P 0004040	GCC-P 0004040	GCC-P 0006512	GCC-P 0006512
GCC-P 0004065	GCC-P 0004065	GCC-P 0006854	GCC-P 0006873
GCC-P 0004079	GCC-P 0004079	GCC-P 0006912	GCC-P 0006919
GCC-P 0004087	GCC-P 0004088	GCC-P 0007294	GCC-P 0007295
GCC-P 0004242	GCC-P 0004242	GCC-P 0007451	GCC-P 0007458
GCC-P 0004245	GCC-P 0004245	GCC-P 0007466	GCC-P 0007470
GCC-P 0004249	GCC-P 0004262	GCC-P 0007535	GCC-P 0007593
GCC-P 0004279	GCC-P 0004279	GCC-P 0008008	GCC-P 0008009
GCC-P 0004283	GCC-P 0004289	GCC-P 0008116	GCC-P 0008163
GCC-P 0004295	GCC-P 0004394	GCC-P 0008175	GCC-P 0008175
GCC-P 0004397	GCC-P 0004407	GCC-P 0008305	GCC-P 0008387
GCC-P 0004413	GCC-P 0004543	GCC-P 0009908	GCC-P 0009908
GCC-P 0004545	GCC-P 0004546	GCC-P 0010596	GCC-P 0010711
GCC-P 0004550	GCC-P 0004650	GCC-P 0011187	GCC-P 0011525
GCC-P 0004657	GCC-P 0004657	GCC-P 0012016	GCC-P 0012471
GCC-P 0004661	GCC-P 0004661	GCC-P 0012973	GCC-P 0013100
GCC-P 0004867	GCC-P 0004867	GCC-P 0013336	GCC-P 0013915
GCC-P 0004873	GCC-P 0004873	GCC-P 0013922	GCC-P 0014037
GCC-P 0005017	GCC-P 0005141	GCC-P 0014223	GCC-P 0014321
GCC-P 0005149	GCC-P 0005149	GCC-P 0014325	GCC-P 0014440
GCC-P 0005504	GCC-P 0005504	GCC-P 0014603	GCC-P 0014721
GCC-P 0005508	GCC-P 0005508	GCC-P 0015033	GCC-P 0015588
GCC-P 0005510	GCC-P 0005510	GCC-P 0015784	GCC-P 0015905
GCC-P 0005518	GCC-P 0005518	GCC-P 0017148	GCC-P 0017148
GCC-P 0005557	GCC-P 0005557	GCC-P 0017256	GCC-P 0017383
GCC-P 0005560	GCC-P 0005560	GCC-P 0017409	GCC-P 0017409
GCC-P 0005572	GCC-P 0005573	GCC-P 0018206	GCC-P 0018281
GCC-P 0005582	GCC-P 0005582	GCC-P 0018293	GCC-P 0018293
GCC-P 0005605	GCC-P 0005605	GCC-P 0019230	GCC-P 0019230
GCC-P 0005649	GCC-P 0005649	GCC-P 0019232	GCC-P 0019232
GCC-P 0005671	GCC-P 0005672	GCC-P 0019587	GCC-P 0019876
GCC-P 0005687	GCC-P 0005693	GCC-P 0019889	GCC-P 0019889
GCC-P 0005736	GCC-P 0005750	GCC-P 0020067	GCC-P 0020210
GCC-P 0005799	GCC-P 0005800	GCC-P 0020215	GCC-P 0020215
GCC-P 0005834	GCC-P 0005844	GCC-P 0020709	GCC-P 0020709
GCC-P 0005849	GCC-P 0005860	GCC-P 0022032	GCC-P 0022185
GCC-P 0005910	GCC-P 0005910	GCC-P 0025448	GCC-P 0025448
GCC-P 0005912	GCC-P 0005912	GCC-P 0025842	GCC-P 0025842
GCC-P 0005948	GCC-P 0005948	GCC-P 0025989	GCC-P 0026092
GCC-P 0005974	GCC-P 0005974	GCC-P 0026096	GCC-P 0026096

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
GCC-P 0026117	GCC-P 0026117	GCC-P 0035189	GCC-P 0035189
GCC-P 0026608	GCC-P 0026608	GCC-P 0035594	GCC-P 0035602
GCC-P 0027204	GCC-P 0027205	GCC-P 0035611	GCC-P 0035611
GCC-P 0027433	GCC-P 0027433	GCC-P 0035791	GCC-P 0035791
GCC-P 0027472	GCC-P 0027475	GCC-P 0035978	GCC-P 0036061
GCC-P 0027611	GCC-P 0027699	GCC-P 0036071	GCC-P 0036071
GCC-P 0027707	GCC-P 0027708	GCC-P 0036076	GCC-P 0036136
GCC-P 0027710	GCC-P 0027710	GCC-P 0036138	GCC-P 0036180
GCC-P 0028289	GCC-P 0028289	GCC-P 0036182	GCC-P 0036182
GCC-P 0028292	GCC-P 0028292	GCC-P 0036184	GCC-P 0036400
GCC-P 0028421	GCC-P 0028421	GCC-P 0036575	GCC-P 0036575
GCC-P 0028423	GCC-P 0028423	GCC-P 0036608	GCC-P 0036660
GCC-P 0028770	GCC-P 0028770	GCC-P 0036732	GCC-P 0036735
GCC-P 0028808	GCC-P 0028808	GCC-P 0036763	GCC-P 0036790
GCC-P 0029054	GCC-P 0029054	GCC-P 0036814	GCC-P 0036815
GCC-P 0029059	GCC-P 0029060	GCC-P 0036846	GCC-P 0036926
GCC-P 0029320	GCC-P 0029320	GCC-P 0039822	GCC-P 0039823
GCC-P 0029984	GCC-P 0029985	GCC-P 0040405	GCC-P 0040405
GCC-P 0030264	GCC-P 0030265	GCC-P 0041801	GCC-P 0042028
GCC-P 0030535	GCC-P 0030535	GCC-P 0043000	GCC-P 0043677
GCC-P 0030546	GCC-P 0030546	GCC-P 0044681	GCC-P 0045592
GCC-P 0030550	GCC-P 0030550	GCC-P 0046598	GCC-P 0046725
GCC-P 0030907	GCC-P 0030907	GCC-P 0051871	GCC-P 0051872
GCC-P 0031185	GCC-P 0031185	GCC-P 0054180	GCC-P 0054206
GCC-P 0031187	GCC-P 0031188	GCC-P 0056125	GCC-P 0056330
GCC-P 0031191	GCC-P 0031209	GCC-P 0058344	GCC-P 0058459
GCC-P 0031612	GCC-P 0031612	GCC-P 0058576	GCC-P 0058576
GCC-P 0031617	GCC-P 0031619	GCC-P 0060621	GCC-P 0060621
GCC-P 0031621	GCC-P 0031621	GCC-P 0061043	GCC-P 0061043
GCC-P 0031624	GCC-P 0031625	GCC-P 0063565	GCC-P 0063566
GCC-P 0031758	GCC-P 0031768	GCC-P 0064377	GCC-P 0064452
GCC-P 0031771	GCC-P 0031783	GCC-P 0064474	GCC-P 0064475
GCC-P 0031792	GCC-P 0031792	GCC-P 0064600	GCC-P 0064600
GCC-P 0032294	GCC-P 0032370	GCC-P 0064913	GCC-P 0065166
GCC-P 0032500	GCC-P 0032500	GCC-P 0065631	GCC-P 0065755
GCC-P 0032508	GCC-P 0032508	GCC-P 0067117	GCC-P 0067117
GCC-P 0032510	GCC-P 0032510	GCC-P 0067122	GCC-P 0067123
GCC-P 0032654	GCC-P 0032705	GCC-P 0067130	GCC-P 0067130
GCC-P 0032720	GCC-P 0032720	GCC-P 0067885	GCC-P 0067885
GCC-P 0033008	GCC-P 0033008	GCC-P 0068612	GCC-P 0069193
GCC-P 0033044	GCC-P 0033045	GCC-P 0069224	GCC-P 0069224
GCC-P 0033048	GCC-P 0033048	GCC-P 0070291	GCC-P 0070299
GCC-P 0033904	GCC-P 0033905	GCC-P 0077555	GCC-P 0077555
GCC-P 0033908	GCC-P 0033908	GCC-P 0081127	GCC-P 0081157
GCC-P 0033910	GCC-P 0033910	GCC-P 0081498	GCC-P 0081640
GCC-P 0034206	GCC-P 0034206	GCC-P 0083050	GCC-P 0083051
GCC-P 0034770	GCC-P 0034770	GCC-P 0083053	GCC-P 0083260
GCC-P 0034793	GCC-P 0034794	GCC-P 0084836	GCC-P 0084836
GCC-P 0034798	GCC-P 0034798	GCC-P 0084839	GCC-P 0085024
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GCC-P 0034892	GCC-P 0034892	GCC-P 0085818	GCC-P 0085819
GCC-P 0034894	GCC-P 0034895	GCC-P 0086278	GCC-P 0086468

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
GCC-P 0086545	GCC-P 0086552	GCC-P 0111486	GCC-P 0111486
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GCC-P 0086999	GCC-P 0087006	GCC-P 0112597	GCC-P 0112658
GCC-P 0087017	GCC-P 0087018	GCC-P 0113056	GCC-P 0113056
GCC-P 0090018	GCC-P 0090018	GCC-P 0113090	GCC-P 0113090
GCC-P 0090497	GCC-P 0090497	GCC-P 0113092	GCC-P 0113092
GCC-P 0090502	GCC-P 0090506	GCC-P 0113098	GCC-P 0113098
GCC-P 0090509	GCC-P 0090510	GCC-P 0113100	GCC-P 0113101
GCC-P 0092417	GCC-P 0092418	GCC-P 0113110	GCC-P 0113110
GCC-P 0092422	GCC-P 0092423	GCC-P 0113125	GCC-P 0113130
GCC-P 0093682	GCC-P 0093682	GCC-P 0113132	GCC-P 0113132
GCC-P 0093694	GCC-P 0093694	GCC-P 0113135	GCC-P 0113135
GCC-P 0094415	GCC-P 0094415	GCC-P 0113137	GCC-P 0113152
GCC-P 0095189	GCC-P 0095189	GCC-P 0113422	GCC-P 0113443
GCC-P 0095191	GCC-P 0095209	GCC-P 0113478	GCC-P 0113537
GCC-P 0096010	GCC-P 0096010	GCC-P 0113577	GCC-P 0113577
GCC-P 0096018	GCC-P 0096018	GCC-P 0113583	GCC-P 0113767
GCC-P 0096020	GCC-P 0096020	GCC-P 0113771	GCC-P 0113771
GCC-P 0096621	GCC-P 0096631	GCC-P 0113775	GCC-P 0113775
GCC-P 0096636	GCC-P 0096647	GCC-P 0114165	GCC-P 0114165
GCC-P 0097977	GCC-P 0098132	GCC-P 0114487	GCC-P 0114487
GCC-P 0098268	GCC-P 0098268	GCC-P 0114534	GCC-P 0114534
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GCC-P 0100539	GCC-P 0100540	GCC-P 0115058	GCC-P 0115058
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GCC-P 0104462	GCC-P 0104462	GCC-P 0115312	GCC-P 0115457
GCC-P 0104834	GCC-P 0105003	GCC-P 0115463	GCC-P 0115463
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GCC-P 0106363	GCC-P 0106363	GCC-P 0115533	GCC-P 0115533
GCC-P 0106370	GCC-P 0106499	GCC-P 0115571	GCC-P 0115571
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GCC-P 0108854	GCC-P 0108854	GCC-P 0115590	GCC-P 0115590
GCC-P 0109044	GCC-P 0109045	GCC-P 0115708	GCC-P 0115725
GCC-P 0111280	GCC-P 0111280	GCC-P 0115766	GCC-P 0115766
GCC-P 0111294	GCC-P 0111294	GCC-P 0115788	GCC-P 0115788

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
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GCC-P 0115874	GCC-P 0115874	GCC-P 0125828	GCC-P 0125828
GCC-P 0116066	GCC-P 0116066	GCC-P 0125830	GCC-P 0125830
GCC-P 0116079	GCC-P 0116082	GCC-P 0125832	GCC-P 0125832
GCC-P 0116196	GCC-P 0116198	GCC-P 0125834	GCC-P 0125858
GCC-P 0116502	GCC-P 0116502	GCC-P 0125962	GCC-P 0125962
GCC-P 0116999	GCC-P 0116999	GCC-P 0125977	GCC-P 0125977
GCC-P 0117005	GCC-P 0117006	GCC-P 0126290	GCC-P 0126290
GCC-P 0117025	GCC-P 0117025	GCC-P 0126293	GCC-P 0126293
GCC-P 0117257	GCC-P 0117257	GCC-P 0126311	GCC-P 0126311
GCC-P 0117556	GCC-P 0117556	GCC-P 0126316	GCC-P 0126327
GCC-P 0117572	GCC-P 0117572	GCC-P 0126333	GCC-P 0126334
GCC-P 0117584	GCC-P 0117584	GCC-P 0126342	GCC-P 0126346
GCC-P 0117618	GCC-P 0117618	GCC-P 0126400	GCC-P 0126402
GCC-P 0117652	GCC-P 0117652	GCC-P 0126432	GCC-P 0126441
GCC-P 0117657	GCC-P 0117657	GCC-P 0126471	GCC-P 0126477
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GCC-P 0122073	GCC-P 0122891	GCC-P 0126520	GCC-P 0126520
GCC-P 0122904	GCC-P 0122904	GCC-P 0126567	GCC-P 0126579
GCC-P 0123032	GCC-P 0123053	GCC-P 0126589	GCC-P 0126604
GCC-P 0123145	GCC-P 0123145	GCC-P 0126606	GCC-P 0126609
GCC-P 0123181	GCC-P 0123181	GCC-P 0126618	GCC-P 0126618
GCC-P 0123266	GCC-P 0123266	GCC-P 0126624	GCC-P 0126624
GCC-P 0123273	GCC-P 0123273	GCC-P 0126635	GCC-P 0126635
GCC-P 0123316	GCC-P 0123316	GCC-P 0126638	GCC-P 0126641
GCC-P 0123436	GCC-P 0123436	GCC-P 0126677	GCC-P 0126681
GCC-P 0123442	GCC-P 0123443	GCC-P 0126778	GCC-P 0126782
GCC-P 0123454	GCC-P 0123455	GCC-P 0126824	GCC-P 0126904
GCC-P 0123606	GCC-P 0123606	GCC-P 0127101	GCC-P 0127181
GCC-P 0123610	GCC-P 0123610	GCC-P 0127432	GCC-P 0127472
GCC-P 0123953	GCC-P 0123953	GCC-P 0127477	GCC-P 0127478
GCC-P 0123970	GCC-P 0123971	GCC-P 0127480	GCC-P 0127480
GCC-P 0124199	GCC-P 0124199	GCC-P 0127587	GCC-P 0127595
GCC-P 0124251	GCC-P 0124252	GCC-P 0127753	GCC-P 0127754
GCC-P 0124259	GCC-P 0124259	GCC-P 0127775	GCC-P 0127807
GCC-P 0124261	GCC-P 0124261	GCC-P 0127879	GCC-P 0127881
GCC-P 0124276	GCC-P 0124276	GCC-P 0127932	GCC-P 0127942
GCC-P 0124280	GCC-P 0124280	GCC-P 0127954	GCC-P 0127964
GCC-P 0124471	GCC-P 0124471	GCC-P 0128472	GCC-P 0128472
GCC-P 0124474	GCC-P 0124474	GCC-P 0128474	GCC-P 0128474
GCC-P 0124497	GCC-P 0124499	GCC-P 0128923	GCC-P 0128924
GCC-P 0124617	GCC-P 0124617	GCC-P 0128931	GCC-P 0128932
GCC-P 0124620	GCC-P 0124621	GCC-P 0128985	GCC-P 0128986
GCC-P 0124623	GCC-P 0124625	GCC-P 0129074	GCC-P 0129094
GCC-P 0124952	GCC-P 0124952	GCC-P 0129110	GCC-P 0129130
GCC-P 0125104	GCC-P 0125104	GCC-P 0129558	GCC-P 0129638
GCC-P 0125151	GCC-P 0125157	GCC-P 0129696	GCC-P 0129776
GCC-P 0125164	GCC-P 0125164	GCC-P 0130198	GCC-P 0130278
GCC-P 0125287	GCC-P 0125287	GCC-P 0130705	GCC-P 0130785
GCC-P 0125337	GCC-P 0125365	GCC-P 0131043	GCC-P 0131043
GCC-P 0125461	GCC-P 0125564	GCC-P 0131388	GCC-P 0131388
GCC-P 0125587	GCC-P 0125587	GCC-P 0131481	GCC-P 0131481

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
GCC-P 0131483	GCC-P 0131484	GCC-P 0138111	GCC-P 0138112
GCC-P 0131563	GCC-P 0131564	GCC-P 0138750	GCC-P 0138750
GCC-P 0131603	GCC-P 0131603	GCC-P 0138756	GCC-P 0138756
GCC-P 0131712	GCC-P 0131712	GCC-P 0138787	GCC-P 0138787
GCC-P 0131752	GCC-P 0131756	GCC-P 0138791	GCC-P 0138791
GCC-P 0131806	GCC-P 0131808	GCC-P 0138914	GCC-P 0138916
GCC-P 0131939	GCC-P 0131940	GCC-P 0139094	GCC-P 0139094
GCC-P 0131947	GCC-P 0131962	GCC-P 0139097	GCC-P 0139097
GCC-P 0132213	GCC-P 0132263	GCC-P 0139101	GCC-P 0139114
GCC-P 0132272	GCC-P 0132399	GCC-P 0139131	GCC-P 0139131
GCC-P 0132680	GCC-P 0132721	GCC-P 0139135	GCC-P 0139141
GCC-P 0132942	GCC-P 0132983	GCC-P 0139248	GCC-P 0139248
GCC-P 0133044	GCC-P 0133044	GCC-P 0139288	GCC-P 0139288
GCC-P 0133078	GCC-P 0133080	GCC-P 0139324	GCC-P 0139325
GCC-P 0133089	GCC-P 0133091	GCC-P 0139329	GCC-P 0139330
GCC-P 0133093	GCC-P 0133095	GCC-P 0139352	GCC-P 0139352
GCC-P 0133798	GCC-P 0133798	GCC-P 0139358	GCC-P 0139367
GCC-P 0133937	GCC-P 0133937	GCC-P 0139380	GCC-P 0139389
GCC-P 0133955	GCC-P 0133955	GCC-P 0139432	GCC-P 0139455
GCC-P 0133958	GCC-P 0133958	GCC-P 0139537	GCC-P 0139559
GCC-P 0133962	GCC-P 0133962	GCC-P 0139836	GCC-P 0139836
GCC-P 0133966	GCC-P 0133966	GCC-P 0139966	GCC-P 0139989
GCC-P 0134239	GCC-P 0134243	GCC-P 0139998	GCC-P 0139998
GCC-P 0134588	GCC-P 0134611	GCC-P 0140017	GCC-P 0140020
GCC-P 0134791	GCC-P 0134814	GCC-P 0140023	GCC-P 0140026
GCC-P 0135170	GCC-P 0135230	GCC-P 0140029	GCC-P 0140038
GCC-P 0135232	GCC-P 0135292	GCC-P 0140049	GCC-P 0140054
GCC-P 0135456	GCC-P 0135536	GCC-P 0140059	GCC-P 0140059
GCC-P 0135553	GCC-P 0135633	GCC-P 0140381	GCC-P 0140381
GCC-P 0135685	GCC-P 0135685	GCC-P 0140389	GCC-P 0140389
GCC-P 0136277	GCC-P 0136357	GCC-P 0140395	GCC-P 0140395
GCC-P 0136390	GCC-P 0136470	GCC-P 0140402	GCC-P 0140403
GCC-P 0136613	GCC-P 0136613	GCC-P 0140407	GCC-P 0140407
GCC-P 0136621	GCC-P 0136621	GCC-P 0140511	GCC-P 0140653
GCC-P 0136884	GCC-P 0136884	GCC-P 0140775	GCC-P 0140777
GCC-P 0136886	GCC-P 0136886	GCC-P 0140814	GCC-P 0140815
GCC-P 0136892	GCC-P 0136892	GCC-P 0140857	GCC-P 0140857
GCC-P 0136931	GCC-P 0136933	GCC-P 0140918	GCC-P 0140918
GCC-P 0136940	GCC-P 0136943	GCC-P 0140938	GCC-P 0140938
GCC-P 0136962	GCC-P 0136965	GCC-P 0141718	GCC-P 0141718
GCC-P 0136987	GCC-P 0136991	GCC-P 0141916	GCC-P 0141918
GCC-P 0136995	GCC-P 0137038	GCC-P 0142035	GCC-P 0142035
GCC-P 0137040	GCC-P 0137045	GCC-P 0142583	GCC-P 0142583
GCC-P 0137106	GCC-P 0137106	GCC-P 0142604	GCC-P 0142605
GCC-P 0137160	GCC-P 0137160	GCC-P 0142643	GCC-P 0142643
GCC-P 0137165	GCC-P 0137165	GCC-P 0142770	GCC-P 0142773
GCC-P 0137170	GCC-P 0137170	GCC-P 0142895	GCC-P 0142895
GCC-P 0137175	GCC-P 0137175	GCC-P 0142961	GCC-P 0142961
GCC-P 0137184	GCC-P 0137184	GCC-P 0143184	GCC-P 0143184
GCC-P 0137586	GCC-P 0137666	GCC-P 0143646	GCC-P 0143647
GCC-P 0137672	GCC-P 0137672	GCC-P 0143659	GCC-P 0143661
GCC-P 0137743	GCC-P 0137823	GCC-P 0143908	GCC-P 0143911

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
GCC-P 0143990	GCC-P 0144003	GCC-P 0146791	GCC-P 0146794
GCC-P 0144446	GCC-P 0144451	GCC-P 0146796	GCC-P 0146799
GCC-P 0144455	GCC-P 0144469	GCC-P 0146801	GCC-P 0146801
GCC-P 0144476	GCC-P 0144484	GCC-P 0146804	GCC-P 0146804
GCC-P 0144490	GCC-P 0144495	GCC-P 0146821	GCC-P 0146851
GCC-P 0144739	GCC-P 0144743	GCC-P 0146853	GCC-P 0146883
GCC-P 0144756	GCC-P 0144756	GCC-P 0146977	GCC-P 0147007
GCC-P 0144873	GCC-P 0144873	GCC-P 0147015	GCC-P 0147045
GCC-P 0145037	GCC-P 0145041	GCC-P 0147052	GCC-P 0147082
GCC-P 0145045	GCC-P 0145047	GCC-P 0147084	GCC-P 0147114
GCC-P 0145150	GCC-P 0145150	GCC-P 0147131	GCC-P 0147161
GCC-P 0145226	GCC-P 0145227	GCC-P 0147174	GCC-P 0147204
GCC-P 0145338	GCC-P 0145338	GCC-P 0147207	GCC-P 0147237
GCC-P 0145483	GCC-P 0145483	GCC-P 0147302	GCC-P 0147332
GCC-P 0145548	GCC-P 0145548	GCC-P 0147337	GCC-P 0147337
GCC-P 0145677	GCC-P 0145677	GCC-P 0147348	GCC-P 0147348
GCC-P 0145727	GCC-P 0145727	GCC-P 0147351	GCC-P 0147351
GCC-P 0145743	GCC-P 0145743	GCC-P 0147354	GCC-P 0147354
GCC-P 0146223	GCC-P 0146223	GCC-P 0147448	GCC-P 0147452
GCC-P 0146230	GCC-P 0146230	GCC-P 0147454	GCC-P 0147458
GCC-P 0146256	GCC-P 0146256	GCC-P 0147462	GCC-P 0148350
GCC-P 0146260	GCC-P 0146260	GCC-P 0149378	GCC-P 0149378
GCC-P 0146262	GCC-P 0146262	GCC-P 0149400	GCC-P 0149400
GCC-P 0146268	GCC-P 0146268	GCC-P 0149583	GCC-P 0149584
GCC-P 0146282	GCC-P 0146282	GCC-P 0149632	GCC-P 0149662
GCC-P 0146284	GCC-P 0146284	GCC-P 0149906	GCC-P 0149906
GCC-P 0146286	GCC-P 0146286	GCC-P 0149908	GCC-P 0149908
GCC-P 0146288	GCC-P 0146288	GCC-P 0149951	GCC-P 0149951
GCC-P 0146323	GCC-P 0146323	GCC-P 0149993	GCC-P 0149993
GCC-P 0146368	GCC-P 0146368	GCC-P 0150648	GCC-P 0150678
GCC-P 0146372	GCC-P 0146372	GCC-P 0150829	GCC-P 0150859
GCC-P 0146374	GCC-P 0146374	GCC-P 0150889	GCC-P 0150919
GCC-P 0146410	GCC-P 0146410	GCC-P 0150995	GCC-P 0151002
GCC-P 0146419	GCC-P 0146419	GCC-P 0151016	GCC-P 0151082
GCC-P 0146423	GCC-P 0146423	GCC-P 0151084	GCC-P 0151150
GCC-P 0146426	GCC-P 0146426	GCC-P 0151185	GCC-P 0151193
GCC-P 0146436	GCC-P 0146440	GCC-P 0151197	GCC-P 0151205
GCC-P 0146482	GCC-P 0146486	GCC-P 0151517	GCC-P 0151547
GCC-P 0146512	GCC-P 0146512	GCC-P 0151670	GCC-P 0151670
GCC-P 0146514	GCC-P 0146514	GCC-P 0151911	GCC-P 0151911
GCC-P 0146527	GCC-P 0146527	GCC-P 0152960	GCC-P 0152961
GCC-P 0146567	GCC-P 0146567	GCC-P 0152964	GCC-P 0152965
GCC-P 0146569	GCC-P 0146569	GCC-P 0154343	GCC-P 0154359
GCC-P 0146571	GCC-P 0146571	GCC-P 0154602	GCC-P 0154632
GCC-P 0146603	GCC-P 0146603	GCC-P 0154792	GCC-P 0154793
GCC-P 0146616	GCC-P 0146617	GCC-P 0154843	GCC-P 0154844
GCC-P 0146619	GCC-P 0146619	GCC-P 0155094	GCC-P 0155101
GCC-P 0146662	GCC-P 0146662	GCC-P 0155137	GCC-P 0155138
GCC-P 0146664	GCC-P 0146664	GCC-P 0155140	GCC-P 0155140
GCC-P 0146687	GCC-P 0146687	GCC-P 0155230	GCC-P 0155230
GCC-P 0146727	GCC-P 0146727	GCC-P 0155247	GCC-P 0155248
GCC-P 0146752	GCC-P 0146752	GCC-P 0155253	GCC-P 0155253

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
GCC-P 0155328	GCC-P 0155358	GCC-P 0158482	GCC-P 0158482
GCC-P 0155522	GCC-P 0155523	GCC-P 0158754	GCC-P 0158755
GCC-P 0155591	GCC-P 0155592	GCC-P 0158757	GCC-P 0158757
GCC-P 0155788	GCC-P 0155792	GCC-P 0158759	GCC-P 0158759
GCC-P 0155828	GCC-P 0155858	GCC-P 0158811	GCC-P 0158811
GCC-P 0155877	GCC-P 0155907	GCC-P 0158813	GCC-P 0158813
GCC-P 0156217	GCC-P 0156217	GCC-P 0158835	GCC-P 0158836
GCC-P 0156231	GCC-P 0156261	GCC-P 0158838	GCC-P 0158838
GCC-P 0156414	GCC-P 0156414	GCC-P 0159001	GCC-P 0159001
GCC-P 0156510	GCC-P 0156518	GCC-P 0163057	GCC-P 0163057
GCC-P 0156665	GCC-P 0156665	GCC-P 0163183	GCC-P 0163189
GCC-P 0156693	GCC-P 0156694	GCC-P 0163208	GCC-P 0163214
GCC-P 0156721	GCC-P 0156723	GCC-P 0163235	GCC-P 0163236
GCC-P 0156795	GCC-P 0156810	GCC-P 0163241	GCC-P 0163242
GCC-P 0156814	GCC-P 0156825	GCC-P 0163250	GCC-P 0163251
GCC-P 0156882	GCC-P 0156885	GCC-P 0163764	GCC-P 0163764
GCC-P 0156895	GCC-P 0156904	GCC-P 0163767	GCC-P 0163797
GCC-P 0156913	GCC-P 0156917	GCC-P 0163826	GCC-P 0163826
GCC-P 0156955	GCC-P 0156958	GCC-P 0163829	GCC-P 0163859
GCC-P 0156967	GCC-P 0156970	GCC-P 0164038	GCC-P 0164041
GCC-P 0156977	GCC-P 0156977	GCC-P 0165055	GCC-P 0165055
GCC-P 0156996	GCC-P 0156996	GCC-P 0165214	GCC-P 0165214
GCC-P 0156998	GCC-P 0157005	GCC-P 0165216	GCC-P 0165216
GCC-P 0157034	GCC-P 0157064	GCC-P 0166198	GCC-P 0166203
GCC-P 0157157	GCC-P 0157187	GCC-P 0166651	GCC-P 0166681
GCC-P 0157207	GCC-P 0157207	GCC-P 0167268	GCC-P 0167298
GCC-P 0157235	GCC-P 0157235	GCC-P 0167340	GCC-P 0167340
GCC-P 0157239	GCC-P 0157239	GCC-P 0167346	GCC-P 0167346
GCC-P 0157243	GCC-P 0157243	GCC-P 0167527	GCC-P 0167557
GCC-P 0157260	GCC-P 0157260	GCC-P 0167695	GCC-P 0167696
GCC-P 0157346	GCC-P 0157346	GCC-P 0167740	GCC-P 0167740
GCC-P 0157349	GCC-P 0157350	GCC-P 0167743	GCC-P 0167743
GCC-P 0157467	GCC-P 0157468	GCC-P 0168254	GCC-P 0168254
GCC-P 0157472	GCC-P 0157477	GCC-P 0168263	GCC-P 0168293
GCC-P 0157550	GCC-P 0157551	GCC-P 0168571	GCC-P 0168571
GCC-P 0157575	GCC-P 0157591	GCC-P 0168628	GCC-P 0168628
GCC-P 0157604	GCC-P 0157611	GCC-P 0168633	GCC-P 0168633
GCC-P 0157617	GCC-P 0157623	GCC-P 0168959	GCC-P 0168959
GCC-P 0157625	GCC-P 0157638	GCC-P 0168963	GCC-P 0168963
GCC-P 0157705	GCC-P 0157705	GCC-P 0169064	GCC-P 0169064
GCC-P 0157708	GCC-P 0157710	GCC-P 0169158	GCC-P 0170433
GCC-P 0157723	GCC-P 0157731	GCC-P 0171717	GCC-P 0171732
GCC-P 0157751	GCC-P 0157751	GCC-P 0171777	GCC-P 0171781
GCC-P 0157917	GCC-P 0157917	GCC-P 0171861	GCC-P 0171861
GCC-P 0157924	GCC-P 0157925	GCC-P 0171949	GCC-P 0171949
GCC-P 0157961	GCC-P 0157961	GCC-P 0171966	GCC-P 0171966
GCC-P 0158018	GCC-P 0158018	GCC-P 0171969	GCC-P 0172000
GCC-P 0158176	GCC-P 0158202	GCC-P 0172026	GCC-P 0172045
GCC-P 0158360	GCC-P 0158361	GCC-P 0172050	GCC-P 0172055
GCC-P 0158363	GCC-P 0158364	GCC-P 0172459	GCC-P 0172461
GCC-P 0158370	GCC-P 0158372	GCC-P 0172507	GCC-P 0172527
GCC-P 0158473	GCC-P 0158474	GCC-P 0172543	GCC-P 0172543

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
GCC-P 0172557	GCC-P 0172577	GCC-P 0191195	GCC-P 0191275
GCC-P 0172586	GCC-P 0172586	GCC-P 0191666	GCC-P 0191746
GCC-P 0172762	GCC-P 0172762	GCC-P 0191895	GCC-P 0191975
GCC-P 0173031	GCC-P 0173040	GCC-P 0192089	GCC-P 0192169
GCC-P 0173046	GCC-P 0173051	GCC-P 0192247	GCC-P 0192327
GCC-P 0173181	GCC-P 0173181	GCC-P 0192664	GCC-P 0192744
GCC-P 0173192	GCC-P 0173192	GCC-P 0193363	GCC-P 0193443
GCC-P 0173196	GCC-P 0173196	GCC-P 0194668	GCC-P 0194748
GCC-P 0173201	GCC-P 0173201	GCC-P 0194903	GCC-P 0194983
GCC-P 0173245	GCC-P 0173245	GCC-P 0195698	GCC-P 0195778
GCC-P 0173248	GCC-P 0173248	GCC-P 0196345	GCC-P 0196425
GCC-P 0173259	GCC-P 0173259	GCC-P 0196528	GCC-P 0196608
GCC-P 0173332	GCC-P 0173356	GCC-P 0197923	GCC-P 0197924
GCC-P 0173439	GCC-P 0173449	GCC-P 0197969	GCC-P 0197969
GCC-P 0173892	GCC-P 0173892	GCC-P 0197971	GCC-P 0197971
GCC-P 0173894	GCC-P 0173894	GCC-P 0198008	GCC-P 0198088
GCC-P 0174389	GCC-P 0174469	GCC-P 0198221	GCC-P 0198301
GCC-P 0174535	GCC-P 0174615	GCC-P 0199184	GCC-P 0199203
GCC-P 0175523	GCC-P 0175523	GCC-P 0199526	GCC-P 0199606
GCC-P 0175525	GCC-P 0175525	GCC-P 0199859	GCC-P 0199859
GCC-P 0175527	GCC-P 0175551	GCC-P 0200324	GCC-P 0200404
GCC-P 0175793	GCC-P 0175793	GCC-P 0200412	GCC-P 0200492
GCC-P 0176237	GCC-P 0176238	GCC-P 0200742	GCC-P 0200744
GCC-P 0176810	GCC-P 0176819	GCC-P 0200910	GCC-P 0200990
GCC-P 0177825	GCC-P 0177905	GCC-P 0201047	GCC-P 0201127
GCC-P 0179531	GCC-P 0179532	GCC-P 0201351	GCC-P 0201431
GCC-P 0179539	GCC-P 0179554	GCC-P 0201447	GCC-P 0201450
GCC-P 0179569	GCC-P 0179574	GCC-P 0201452	GCC-P 0201457
GCC-P 0180007	GCC-P 0180007	GCC-P 0201579	GCC-P 0201580
GCC-P 0180021	GCC-P 0180021	GCC-P 0202339	GCC-P 0202339
GCC-P 0180051	GCC-P 0180051	GCC-P 0202727	GCC-P 0202728
GCC-P 0180073	GCC-P 0180073	GCC-P 0202754	GCC-P 0202755
GCC-P 0180077	GCC-P 0180077	GCC-P 0202782	GCC-P 0202782
GCC-P 0180096	GCC-P 0180096	GCC-P 0204054	GCC-P 0204058
GCC-P 0180120	GCC-P 0180120	GCC-P 0204308	GCC-P 0204312
GCC-P 0180299	GCC-P 0180301	GCC-P 0204765	GCC-P 0204845
GCC-P 0180824	GCC-P 0180904	GCC-P 0205003	GCC-P 0205007
GCC-P 0180948	GCC-P 0180948	GCC-P 0205034	GCC-P 0205038
GCC-P 0180986	GCC-P 0181066	GCC-P 0205539	GCC-P 0205619
GCC-P 0181072	GCC-P 0181074	GCC-P 0205687	GCC-P 0205767
GCC-P 0181116	GCC-P 0181196	GCC-P 0206454	GCC-P 0206455
GCC-P 0181381	GCC-P 0181461	GCC-P 0206878	GCC-P 0206958
GCC-P 0183809	GCC-P 0183809	GCC-P 0207051	GCC-P 0207131
GCC-P 0185870	GCC-P 0185950	GCC-P 0207421	GCC-P 0207501
GCC-P 0187051	GCC-P 0187131	GCC-P 0207518	GCC-P 0207598
GCC-P 0188412	GCC-P 0188412	GCC-P 0208468	GCC-P 0208548
GCC-P 0188997	GCC-P 0189077	GCC-P 0211850	GCC-P 0211930
GCC-P 0189505	GCC-P 0189585	GCC-P 0211935	GCC-P 0212015
GCC-P 0189950	GCC-P 0190030	GCC-P 0213259	GCC-P 0213339
GCC-P 0190157	GCC-P 0190237	GCC-P 0213477	GCC-P 0213557
GCC-P 0190358	GCC-P 0190358	GCC-P 0213772	GCC-P 0213852
GCC-P 0190397	GCC-P 0190397	GCC-P 0215008	GCC-P 0215062

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
GCC-P 0215613	GCC-P 0215693	GCC-P 0228219	GCC-P 0228221
GCC-P 0215777	GCC-P 0215857	GCC-P 0228995	GCC-P 0229110
GCC-P 0216006	GCC-P 0216086	GCC-P 0229184	GCC-P 0229184
GCC-P 0216154	GCC-P 0216234	GCC-P 0229220	GCC-P 0229220
GCC-P 0217050	GCC-P 0217051	GCC-P 0229237	GCC-P 0229238
GCC-P 0217053	GCC-P 0217055	GCC-P 0229247	GCC-P 0229248
GCC-P 0217058	GCC-P 0217059	GCC-P 0229494	GCC-P 0229504
GCC-P 0217061	GCC-P 0217062	GCC-P 0229728	GCC-P 0229730
GCC-P 0217646	GCC-P 0217726	GCC-P 0229821	GCC-P 0229822
GCC-P 0218535	GCC-P 0218536	GCC-P 0229855	GCC-P 0229856
GCC-P 0218691	GCC-P 0218771	GCC-P 0229883	GCC-P 0229894
GCC-P 0218789	GCC-P 0218869	GCC-P 0229896	GCC-P 0229907
GCC-P 0218894	GCC-P 0218895	GCC-P 0229910	GCC-P 0229910
GCC-P 0221865	GCC-P 0221865	GCC-P 0229974	GCC-P 0229975
GCC-P 0221887	GCC-P 0221887	GCC-P 0230067	GCC-P 0230070
GCC-P 0223628	GCC-P 0223628	GCC-P 0230096	GCC-P 0230097
GCC-P 0223634	GCC-P 0223634	GCC-P 0230222	GCC-P 0230235
GCC-P 0223688	GCC-P 0223705	GCC-P 0230239	GCC-P 0230242
GCC-P 0223907	GCC-P 0223908	GCC-P 0230255	GCC-P 0230256
GCC-P 0223910	GCC-P 0223911	GCC-P 0230262	GCC-P 0230266
GCC-P 0223914	GCC-P 0223917	GCC-P 0230298	GCC-P 0230299
GCC-P 0223920	GCC-P 0223923	GCC-P 0230354	GCC-P 0230355
GCC-P 0223929	GCC-P 0223930	GCC-P 0230390	GCC-P 0230391
GCC-P 0223937	GCC-P 0223956	GCC-P 0230404	GCC-P 0230405
GCC-P 0223958	GCC-P 0223971	GCC-P 0230418	GCC-P 0230418
GCC-P 0223978	GCC-P 0223979	GCC-P 0230444	GCC-P 0230445
GCC-P 0223982	GCC-P 0223983	GCC-P 0230458	GCC-P 0230458
GCC-P 0223986	GCC-P 0223987	GCC-P 0230490	GCC-P 0230491
GCC-P 0223989	GCC-P 0223990	GCC-P 0230496	GCC-P 0230498
GCC-P 0223994	GCC-P 0223997	GCC-P 0230518	GCC-P 0230519
GCC-P 0224021	GCC-P 0224021	GCC-P 0230543	GCC-P 0230553
GCC-P 0224033	GCC-P 0224033	GCC-P 0230566	GCC-P 0230566
GCC-P 0224041	GCC-P 0224041	GCC-P 0230579	GCC-P 0230579
GCC-P 0224047	GCC-P 0224050	GCC-P 0230619	GCC-P 0230619
GCC-P 0224181	GCC-P 0224182	GCC-P 0230632	GCC-P 0230632
GCC-P 0224231	GCC-P 0224231	GCC-P 0230645	GCC-P 0230646
GCC-P 0224470	GCC-P 0224470	GCC-P 0230662	GCC-P 0230662
GCC-P 0224651	GCC-P 0224652	GCC-P 0230675	GCC-P 0230676
GCC-P 0225119	GCC-P 0225264	GCC-P 0230732	GCC-P 0230738
GCC-P 0225272	GCC-P 0225421	GCC-P 0230746	GCC-P 0230748
GCC-P 0225459	GCC-P 0225459	GCC-P 0230753	GCC-P 0230755
GCC-P 0225505	GCC-P 0225507	GCC-P 0230772	GCC-P 0230773
GCC-P 0225510	GCC-P 0225512	GCC-P 0230785	GCC-P 0230787
GCC-P 0225514	GCC-P 0225516	GCC-P 0230800	GCC-P 0230800
GCC-P 0225535	GCC-P 0225775	GCC-P 0230817	GCC-P 0230817
GCC-P 0225783	GCC-P 0226023	GCC-P 0230832	GCC-P 0230834
GCC-P 0226472	GCC-P 0226489	GCC-P 0230851	GCC-P 0230851
GCC-P 0226491	GCC-P 0226508	GCC-P 0230868	GCC-P 0230868
GCC-P 0226639	GCC-P 0226646	GCC-P 0230887	GCC-P 0230888
GCC-P 0226667	GCC-P 0226673	GCC-P 0231045	GCC-P 0231046
GCC-P 0226963	GCC-P 0226963	GCC-P 0231275	GCC-P 0231280
GCC-P 0227971	GCC-P 0227973	GCC-P 0231734	GCC-P 0231735

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
GCC-P 0231829	GCC-P 0231832	GCC-P 0249048	GCC-P 0249049
GCC-P 0232222	GCC-P 0232222	GCC-P 0249060	GCC-P 0249061
GCC-P 0233006	GCC-P 0233006	GCC-P 0249206	GCC-P 0249208
GCC-P 0233063	GCC-P 0233064	GCC-P 0249404	GCC-P 0249410
GCC-P 0233398	GCC-P 0233400	GCC-P 0249665	GCC-P 0249665
GCC-P 0233418	GCC-P 0233418	GCC-P 0249668	GCC-P 0249668
GCC-P 0233621	GCC-P 0233632	GCC-P 0249693	GCC-P 0249693
GCC-P 0234104	GCC-P 0234110	GCC-P 0249738	GCC-P 0249738
GCC-P 0234452	GCC-P 0234473	GCC-P 0249745	GCC-P 0249745
GCC-P 0235498	GCC-P 0235499	GCC-P 0249859	GCC-P 0249860
GCC-P 0235582	GCC-P 0235582	GCC-P 0249888	GCC-P 0249888
GCC-P 0236207	GCC-P 0236235	GCC-P 0250158	GCC-P 0250158
GCC-P 0237295	GCC-P 0237375	GCC-P 0250810	GCC-P 0250839
GCC-P 0237541	GCC-P 0237621	GCC-P 0250972	GCC-P 0250973
GCC-P 0237755	GCC-P 0237808	GCC-P 0252020	GCC-P 0252023
GCC-P 0237811	GCC-P 0237864	GCC-P 0252313	GCC-P 0252314
GCC-P 0237928	GCC-P 0237928	GCC-P 0252431	GCC-P 0252431
GCC-P 0238214	GCC-P 0238214	GCC-P 0252536	GCC-P 0252536
GCC-P 0238217	GCC-P 0238217	GCC-P 0252639	GCC-P 0252641
GCC-P 0238330	GCC-P 0238330	GCC-P 0253013	GCC-P 0253013
GCC-P 0238462	GCC-P 0238462	GCC-P 0253019	GCC-P 0253019
GCC-P 0238467	GCC-P 0238469	GCC-P 0253021	GCC-P 0253023
GCC-P 0240401	GCC-P 0240483	GCC-P 0253025	GCC-P 0253029
GCC-P 0240617	GCC-P 0240617	GCC-P 0253305	GCC-P 0253305
GCC-P 0241931	GCC-P 0241976	GCC-P 0253368	GCC-P 0253368
GCC-P 0242263	GCC-P 0242263	GCC-P 0253392	GCC-P 0253423
GCC-P 0242289	GCC-P 0242295	GCC-P 0253494	GCC-P 0253595
GCC-P 0242304	GCC-P 0242306	GCC-P 0253598	GCC-P 0253703
GCC-P 0242337	GCC-P 0242337	GCC-P 0253740	GCC-P 0253741
GCC-P 0242402	GCC-P 0242402	GCC-P 0253767	GCC-P 0253768
GCC-P 0242475	GCC-P 0242476	GCC-P 0253839	GCC-P 0253841
GCC-P 0243460	GCC-P 0243498	GCC-P 0253850	GCC-P 0253850
GCC-P 0243500	GCC-P 0243538	GCC-P 0253857	GCC-P 0253857
GCC-P 0243540	GCC-P 0243578	GCC-P 0253882	GCC-P 0253882
GCC-P 0244622	GCC-P 0244623	GCC-P 0253893	GCC-P 0253893
GCC-P 0244625	GCC-P 0244626	GCC-P 0253904	GCC-P 0253904
GCC-P 0245065	GCC-P 0245070	GCC-P 0253918	GCC-P 0253918
GCC-P 0245291	GCC-P 0245303	GCC-P 0253930	GCC-P 0253931
GCC-P 0245748	GCC-P 0245748	GCC-P 0254081	GCC-P 0254081
GCC-P 0245973	GCC-P 0245977	GCC-P 0254333	GCC-P 0254370
GCC-P 0246646	GCC-P 0246647	GCC-P 0254461	GCC-P 0254498
GCC-P 0246706	GCC-P 0246706	GCC-P 0254573	GCC-P 0254573
GCC-P 0246762	GCC-P 0246762	GCC-P 0254601	GCC-P 0254602
GCC-P 0247111	GCC-P 0247112	GCC-P 0254604	GCC-P 0254605
GCC-P 0247842	GCC-P 0247843	GCC-P 0254762	GCC-P 0254762
GCC-P 0247944	GCC-P 0247945	GCC-P 0254771	GCC-P 0254772
GCC-P 0248001	GCC-P 0248009	GCC-P 0255755	GCC-P 0255756
GCC-P 0248059	GCC-P 0248183	GCC-P 0255817	GCC-P 0255818
GCC-P 0248248	GCC-P 0248248	GCC-P 0256005	GCC-P 0256006
GCC-P 0248309	GCC-P 0248312	GCC-P 0256008	GCC-P 0256009
GCC-P 0248318	GCC-P 0248318	GCC-P 0256019	GCC-P 0256020
GCC-P 0249030	GCC-P 0249030	GCC-P 0256307	GCC-P 0256310

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
GCC-P 0256312	GCC-P 0256314	GCC-P 0260394	GCC-P 0260394
GCC-P 0256436	GCC-P 0256487	GCC-P 0262638	GCC-P 0262638
GCC-P 0256496	GCC-P 0256521	GCC-P 0262777	GCC-P 0262777
GCC-P 0256538	GCC-P 0256538	GCC-P 0263242	GCC-P 0263243
GCC-P 0257710	GCC-P 0257711	GCC-P 0263478	GCC-P 0263673
GCC-P 0257978	GCC-P 0257980	GCC-P 0263855	GCC-P 0264003
GCC-P 0257994	GCC-P 0257994	GCC-P 0264472	GCC-P 0265011
GCC-P 0258043	GCC-P 0258088	GCC-P 0265725	GCC-P 0266601
GCC-P 0258090	GCC-P 0258135	GCC-P 0267489	GCC-P 0267685
GCC-P 0258238	GCC-P 0258241	GCC-P 0269447	GCC-P 0269457
GCC-P 0258322	GCC-P 0258325	GCC-P 0270667	GCC-P 0270766
GCC-P 0258331	GCC-P 0258334	GCC-P 0280522	GCC-P 0280533
GCC-P 0258369	GCC-P 0258372	GCC-P 0283893	GCC-P 0283900
GCC-P 0258373	GCC-P 0258376	GCC-P 0285272	GCC-P 0285373
GCC-P 0258393	GCC-P 0258400	GCC-P 0286638	GCC-P 0286679
GCC-P 0258673	GCC-P 0258674	GCC-P 0287103	GCC-P 0287122
GCC-P 0258995	GCC-P 0258996	GCC-P 0287196	GCC-P 0287211
GCC-P 0259066	GCC-P 0259067	GCC-P 0287245	GCC-P 0287263
GCC-P 0259100	GCC-P 0259103	GCC-P 0289717	GCC-P 0290122
GCC-P 0259283	GCC-P 0259283	GCC-P 0295146	GCC-P 0295478
GCC-P 0259344	GCC-P 0259344	GCC-P 0301822	GCC-P 0302297
GCC-P 0259346	GCC-P 0259346	GCC-P 0302778	GCC-P 0303275
GCC-P 0259473	GCC-P 0259490	GCC-P 0303304	GCC-P 0303960
GCC-P 0259513	GCC-P 0259513	GCC-P 0308112	GCC-P 0308691
GCC-P 0259515	GCC-P 0259515	GCC-P 0309952	GCC-P 0309964
GCC-P 0259517	GCC-P 0259517	GCC-P 0310264	GCC-P 0310282
GCC-P 0259526	GCC-P 0259526	GCC-P 0310608	GCC-P 0310637
GCC-P 0259529	GCC-P 0259530	GCC-P 0310903	GCC-P 0310927
GCC-P 0259532	GCC-P 0259532	GCC-P 0310949	GCC-P 0310961
GCC-P 0259534	GCC-P 0259534	GCC-P 0311107	GCC-P 0311126
GCC-P 0259539	GCC-P 0259540	GCC-P 0314693	GCC-P 0314732
GCC-P 0259548	GCC-P 0259549	GCC-P 0314785	GCC-P 0314834
GCC-P 0259558	GCC-P 0259558	GCC-P 0333175	GCC-P 0333186
GCC-P 0259560	GCC-P 0259562	GCC-P 0333938	GCC-P 0333977
GCC-P 0259564	GCC-P 0259564	GCC-P 0334517	GCC-P 0334532
GCC-P 0259566	GCC-P 0259566	GCC-P 0397931	GCC-P 0398083
GCC-P 0259570	GCC-P 0259570	GCC-P 0398174	GCC-P 0398414
GCC-P 0259572	GCC-P 0259572	GCC-P 0398506	GCC-P 0398602
GCC-P 0259574	GCC-P 0259574	GCC-P 0398605	GCC-P 0398664
GCC-P 0259576	GCC-P 0259576	GCC-P 0398667	GCC-P 0398941
GCC-P 0259578	GCC-P 0259578	GCC-P 0398945	GCC-P 0399052
GCC-P 0259580	GCC-P 0259580	GCC-P 0399961	GCC-P 0400061
GCC-P 0259582	GCC-P 0259582	GCC-P 0400309	GCC-P 0400340
GCC-P 0259584	GCC-P 0259584	GCC-P 0400422	GCC-P 0400423
GCC-P 0259586	GCC-P 0259586	GCC-P 0400456	GCC-P 0400456
GCC-P 0259598	GCC-P 0259598	GCC-P 0400458	GCC-P 0400482
GCC-P 0259600	GCC-P 0259610	GCC-P 0400578	GCC-P 0400578
GCC-P 0259615	GCC-P 0259617	GCC-P 0400720	GCC-P 0400720
GCC-P 0259619	GCC-P 0259619	GCC-P 0400745	GCC-P 0400748
GCC-P 0259996	GCC-P 0260026	GCC-P 0401070	GCC-P 0401070
GCC-P 0260101	GCC-P 0260101	GCC-P 0401272	GCC-P 0401320
GCC-P 0260389	GCC-P 0260389	GCC-P 0401806	GCC-P 0401806

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
GCC-P 0402066	GCC-P 0402066	GCC-P 0413512	GCC-P 0413512
GCC-P 0402411	GCC-P 0402491	GCC-P 0413514	GCC-P 0413514
GCC-P 0402549	GCC-P 0402575	GCC-P 0413516	GCC-P 0413516
GCC-P 0403960	GCC-P 0403984	GCC-P 0413527	GCC-P 0413647
GCC-P 0404018	GCC-P 0404081	GCC-P 0413656	GCC-P 0413768
GCC-P 0404083	GCC-P 0404083	GCC-P 0413771	GCC-P 0413771
GCC-P 0404274	GCC-P 0404297	GCC-P 0413776	GCC-P 0413776
GCC-P 0404300	GCC-P 0404330	GCC-P 0413778	GCC-P 0413802
GCC-P 0404441	GCC-P 0404441	GCC-P 0413807	GCC-P 0413808
GCC-P 0404616	GCC-P 0404617	GCC-P 0413947	GCC-P 0413947
GCC-P 0404620	GCC-P 0404621	GCC-P 0413952	GCC-P 0415308
GCC-P 0405009	GCC-P 0405014	GCC-P 0415357	GCC-P 0415367
GCC-P 0405021	GCC-P 0405023	GCC-P 0417072	GCC-P 0417072
GCC-P 0405025	GCC-P 0405034	GCC-P 0417253	GCC-P 0417253
GCC-P 0405194	GCC-P 0405307	GCC-P 0419138	GCC-P 0419138
GCC-P 0405316	GCC-P 0405380	GCC-P 0419143	GCC-P 0419167
GCC-P 0405385	GCC-P 0405387	GCC-P 0419177	GCC-P 0419178
GCC-P 0405390	GCC-P 0405390	GCC-P 0419180	GCC-P 0419197
GCC-P 0405393	GCC-P 0405481	GCC-P 0419302	GCC-P 0419302
GCC-P 0405483	GCC-P 0405484	GCC-P 0419336	GCC-P 0419341
GCC-P 0405487	GCC-P 0405489	GCC-P 0419343	GCC-P 0419348
GCC-P 0405493	GCC-P 0405493	GCC-P 0419478	GCC-P 0419479
GCC-P 0405495	GCC-P 0405497	GCC-P 0419818	GCC-P 0419819
GCC-P 0405499	GCC-P 0405702	GCC-P 0419821	GCC-P 0419821
GCC-P 0405704	GCC-P 0405706	GCC-P 0419836	GCC-P 0419836
GCC-P 0405708	GCC-P 0405708	GCC-P 0419856	GCC-P 0419886
GCC-P 0405710	GCC-P 0405913	GCC-P 0419891	GCC-P 0419921
GCC-P 0405940	GCC-P 0405940	GCC-P 0419923	GCC-P 0419953
GCC-P 0405958	GCC-P 0405958	GCC-P 0419962	GCC-P 0419992
GCC-P 0406255	GCC-P 0406264	GCC-P 0420162	GCC-P 0420192
GCC-P 0406605	GCC-P 0406617	GCC-P 0420194	GCC-P 0420224
GCC-P 0406724	GCC-P 0408082	GCC-P 0420339	GCC-P 0420369
GCC-P 0408134	GCC-P 0408134	GCC-P 0420455	GCC-P 0420485
GCC-P 0408476	GCC-P 0408476	GCC-P 0420631	GCC-P 0420661
GCC-P 0408518	GCC-P 0408518	GCC-P 0421028	GCC-P 0421058
GCC-P 0408560	GCC-P 0408560	GCC-P 0421060	GCC-P 0421090
GCC-P 0408574	GCC-P 0408574	GCC-P 0421298	GCC-P 0421328
GCC-P 0408577	GCC-P 0408577	GCC-P 0421423	GCC-P 0421453
GCC-P 0408579	GCC-P 0408579	GCC-P 0421565	GCC-P 0421595
GCC-P 0408955	GCC-P 0410799	GCC-P 0421879	GCC-P 0421909
GCC-P 0411402	GCC-P 0411402	GCC-P 0422723	GCC-P 0422753
GCC-P 0411822	GCC-P 0411823	GCC-P 0423100	GCC-P 0423130
GCC-P 0411892	GCC-P 0411972	GCC-P 0423512	GCC-P 0423542
GCC-P 0413186	GCC-P 0413195	GCC-P 0424327	GCC-P 0424357
GCC-P 0413215	GCC-P 0413224	GCC-P 0424446	GCC-P 0424476
GCC-P 0413262	GCC-P 0413271	GCC-P 0424506	GCC-P 0424536
GCC-P 0413291	GCC-P 0413300	GCC-P 0425734	GCC-P 0425734
GCC-P 0413310	GCC-P 0413310	GCC-P 0425736	GCC-P 0425736
GCC-P 0413399	GCC-P 0413400	GCC-P 0425779	GCC-P 0425779
GCC-P 0413403	GCC-P 0413502	GCC-P 0425904	GCC-P 0425904
GCC-P 0413504	GCC-P 0413504	GCC-P 0426058	GCC-P 0426058
GCC-P 0413506	GCC-P 0413508	GCC-P 0426077	GCC-P 0426083

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
GCC-P 0426426	GCC-P 0426426	GCC-P 0447622	GCC-P 0447622
GCC-P 0426429	GCC-P 0426429	GCC-P 0448227	GCC-P 0448227
GCC-P 0426646	GCC-P 0426676	GCC-P 0448244	GCC-P 0448244
GCC-P 0426894	GCC-P 0426894	GCC-P 0448427	GCC-P 0448427
GCC-P 0427401	GCC-P 0427401	GCC-P 0448637	GCC-P 0448637
GCC-P 0427403	GCC-P 0427403	GCC-P 0448931	GCC-P 0448947
GCC-P 0427478	GCC-P 0427483	GCC-P 0449168	GCC-P 0449183
GCC-P 0427823	GCC-P 0427827	GCC-P 0449204	GCC-P 0449284
GCC-P 0427856	GCC-P 0427861	GCC-P 0449321	GCC-P 0449336
GCC-P 0429030	GCC-P 0429030	GCC-P 0449364	GCC-P 0449381
GCC-P 0429549	GCC-P 0429628	GCC-P 0449853	GCC-P 0449933
GCC-P 0429722	GCC-P 0429801	GCC-P 0450142	GCC-P 0450222
GCC-P 0429831	GCC-P 0429910	GCC-P 0450521	GCC-P 0450521
GCC-P 0429948	GCC-P 0430027	GCC-P 0450784	GCC-P 0450784
GCC-P 0431212	GCC-P 0431292	GCC-P 0451109	GCC-P 0451109
GCC-P 0431294	GCC-P 0431374	GCC-P 0451113	GCC-P 0451113
GCC-P 0431440	GCC-P 0431520	GCC-P 0451197	GCC-P 0451277
GCC-P 0431708	GCC-P 0431709	GCC-P 0451419	GCC-P 0451499
GCC-P 0431743	GCC-P 0431754	GCC-P 0451708	GCC-P 0453040
GCC-P 0432916	GCC-P 0432996	GCC-P 0453478	GCC-P 0453478
GCC-P 0434102	GCC-P 0434182	GCC-P 0453506	GCC-P 0454838
GCC-P 0435722	GCC-P 0435802	GCC-P 0454847	GCC-P 0454927
GCC-P 0436093	GCC-P 0436173	GCC-P 0455917	GCC-P 0455917
GCC-P 0437674	GCC-P 0437754	GCC-P 0456234	GCC-P 0456314
GCC-P 0438518	GCC-P 0438518	GCC-P 0456751	GCC-P 0456752
GCC-P 0438534	GCC-P 0438596	GCC-P 0456787	GCC-P 0456787
GCC-P 0438602	GCC-P 0438664	GCC-P 0456791	GCC-P 0456791
GCC-P 0438668	GCC-P 0438730	GCC-P 0456909	GCC-P 0456913
GCC-P 0439280	GCC-P 0439360	GCC-P 0456915	GCC-P 0456915
GCC-P 0440187	GCC-P 0440267	GCC-P 0456917	GCC-P 0456917
GCC-P 0440917	GCC-P 0440997	GCC-P 0457045	GCC-P 0457045
GCC-P 0441182	GCC-P 0441262	GCC-P 0457058	GCC-P 0457058
GCC-P 0441520	GCC-P 0441600	GCC-P 0457359	GCC-P 0457439
GCC-P 0443235	GCC-P 0443315	GCC-P 0458008	GCC-P 0458008
GCC-P 0443488	GCC-P 0443568	GCC-P 0458983	GCC-P 0459063
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GCC-P 0444636	GCC-P 0444716	GCC-P 0460268	GCC-P 0460348
GCC-P 0445032	GCC-P 0445037	GCC-P 0460387	GCC-P 0460467
GCC-P 0445044	GCC-P 0445046	GCC-P 0461719	GCC-P 0461719
GCC-P 0445048	GCC-P 0445057	GCC-P 0461804	GCC-P 0461804
GCC-P 0445389	GCC-P 0445390	GCC-P 0461836	GCC-P 0461836
GCC-P 0445392	GCC-P 0445393	GCC-P 0462520	GCC-P 0462520
GCC-P 0445418	GCC-P 0446776	GCC-P 0463185	GCC-P 0463265
GCC-P 0446868	GCC-P 0446868	GCC-P 0463582	GCC-P 0463582
GCC-P 0446886	GCC-P 0446886	GCC-P 0463758	GCC-P 0463838
GCC-P 0446889	GCC-P 0446889	GCC-P 0464100	GCC-P 0464130
GCC-P 0447030	GCC-P 0447110	GCC-P 0466531	GCC-P 0466531
GCC-P 0447285	GCC-P 0447285	GCC-P 0466693	GCC-P 0466772
GCC-P 0447290	GCC-P 0447290	GCC-P 0467011	GCC-P 0467091
GCC-P 0447445	GCC-P 0447445	GCC-P 0467828	GCC-P 0467828
GCC-P 0447448	GCC-P 0447448	GCC-P 0468187	GCC-P 0468202
GCC-P 0447620	GCC-P 0447620	GCC-P 0468704	GCC-P 0468706

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
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GCC-P 0473046	GCC-P 0473048	GCC-P 0494100	
GCC-P 0473763	GCC-P 0473845	GCC-P 0494164	
GCC-P 0473912	GCC-P 0473926	GCC-P 0494212	
GCC-P 0474788	GCC-P 0474839	GCC-P 0494282	
GCC-P 0474894	GCC-P 0474919	GCC-P 0494322	
GCC-P 0475251	GCC-P 0475252	GCC-P 0494401	
GCC-P 0477123	GCC-P 0477153	GCC-P 0494491	
GCC-P 0477778	GCC-P 0477782	GCC-P 0494579	
GCC-P 0478104	GCC-P 0478127	GCC-P 0494630	
GCC-P 0478243	GCC-P 0478243	GCC-P 0494668	
GCC-P 0478573	GCC-P 0478573	GCC-P 0494705	
GCC-P 0478577	GCC-P 0478962	GCC-P 0494778	
GCC-P 0479072	GCC-P 0479102	GCC-P 0494837	
GCC-P 0479104	GCC-P 0479134	GCC-P 0494934	
GCC-P 0479268	GCC-P 0479329	GCC-P 0495019	
GCC-P 0481403	GCC-P 0481403	GCC-P 0495134	
GCC-P 0481719	GCC-P 0481723	GCC-P 0495172	
GCC-P 0481822	GCC-P 0481859	GCC-P 0495210	
GCC-P 0482083	GCC-P 0482083	GCC-P 0495296	
GCC-P 0483063	GCC-P 0483065	GCC-P 0495322	
GCC-P 0483796	GCC-P 0483810	GCC-P 0495348	
GCC-P 0483998	GCC-P 0484049	GCC-P 0495381	
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GCC-P 0484316	GCC-P 0484338	GCC-P 0495584	
GCC-P 0484392	GCC-P 0485750	GCC-P 0495704	GCC-P 0495704
GCC-P 0488540	GCC-P 0488563	GCC-P 0495729	GCC-P 0495830
GCC-P 0488638	GCC-P 0489024	GCC-P 0495915	GCC-P 0495915
GCC-P 0489045	GCC-P 0489151	GCC-P 0496066	GCC-P 0496066
GCC-P 0489218	GCC-P 0490576	GCC-P 0496068	GCC-P 0496068
GCC-P 0490634	GCC-P 0491992	GCC-P 0496075	GCC-P 0496075
GCC-P 0492033	GCC-P 0492033	GCC-P 0496141	GCC-P 0496165
GCC-P 0492132	GCC-P 0492173	GCC-P 0496168	GCC-P 0496168
GCC-P 0492517	GCC-P 0492646	GCC-P 0496240	GCC-P 0496263
GCC-P 0492655		GCC-P 0496265	GCC-P 0496265
GCC-P 0492692		GCC-P 0496311	GCC-P 0498155
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GCC-P 0492868		GCC-P 0498749	GCC-P 0498790
GCC-P 0493162		GCC-P 0498795	GCC-P 0498795
GCC-P 0493203		GCC-P 0498836	GCC-P 0498836
GCC-P 0493288		GCC-P 0498838	GCC-P 0498838
GCC-P 0493338		GCC-P 0498840	GCC-P 0498840
GCC-P 0493418		GCC-P 0498852	GCC-P 0498882
GCC-P 0493472		GCC-P 0498933	GCC-P 0498963
GCC-P 0493504		GCC-P 0499058	GCC-P 0499058
GCC-P 0493568		GCC-P 0499171	GCC-P 0499171
GCC-P 0493655		GCC-P 0499224	GCC-P 0499304
GCC-P 0493736		GCC-P 0499416	GCC-P 0499496

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
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GCC-P 0499626	GCC-P 0499706	GCC-P 0509129	
GCC-P 0499817	GCC-P 0499817	GCC-P 0509492	
GCC-P 0499929	GCC-P 0499929	GCC-P 0509690	
GCC-P 0501213	GCC-P 0501214	GCC-P 0509786	
GCC-P 0501216	GCC-P 0501217	GCC-P 0510010	
GCC-P 0501260	GCC-P 0501261	GCC-P 0510080	
GCC-P 0501263	GCC-P 0501263	GCC-P 0510232	
GCC-P 0501663	GCC-P 0501663	GCC-P 0510556	
GCC-P 0501961	GCC-P 0501961	GCC-P 0510820	
GCC-P 0502382	GCC-P 0502382	GCC-P 0511191	
GCC-P 0502574	GCC-P 0502575	GCC-P 0511598	
GCC-P 0502587	GCC-P 0502587	GCC-P 0512028	GCC-P 0512029
GCC-P 0502594	GCC-P 0502604	GCC-P 0512037	GCC-P 0512038
GCC-P 0502609	GCC-P 0502609	GCC-P 0512045	GCC-P 0512046
GCC-P 0502672	GCC-P 0502680	GCC-P 0512048	GCC-P 0512049
GCC-P 0502683	GCC-P 0502683	GCC-P 0512052	GCC-P 0512053
GCC-P 0502689	GCC-P 0502689	GCC-P 0512055	GCC-P 0512056
GCC-P 0502694	GCC-P 0502699	GCC-P 0512061	GCC-P 0512062
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GCC-P 0502761	GCC-P 0502761	GCC-P 0512094	GCC-P 0512112
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GCC-P 0502775	GCC-P 0502775	GCC-P 0512458	GCC-P 0512700
GCC-P 0502785	GCC-P 0502785	GCC-P 0512927	GCC-P 0512959
GCC-P 0502807	GCC-P 0502818	GCC-P 0512971	GCC-P 0512974
GCC-P 0502828	GCC-P 0502832	GCC-P 0512990	GCC-P 0514309
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GCC-P 0505593	GCC-P 0505734	GCC-P 0519514	GCC-P 0520575
GCC-P 0505736	GCC-P 0505806	GCC-P 0520851	GCC-P 0521642
GCC-P 0505811	GCC-P 0505821	GCC-P 0522355	GCC-P 0523558
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GCC-P 0506178	GCC-P 0506183	GCC-P 0532545	GCC-P 0533755
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GCC-P 0506979		GCC-P 0601672	GCC-P 0601672
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GCC-P 0507553		GCC-P 0601895	GCC-P 0601931
GCC-P 0507849		GCC-P 0605296	GCC-P 0628855
GCC-P 0507922		GCC-P 0636285	GCC-P 0659554
GCC-P 0507984		GCC-P 0659603	GCC-P 0659622
GCC-P 0508057		GCC-P 0659638	GCC-P 0669298
GCC-P 0508103		GCC-P 0669374	GCC-P 0669377
GCC-P 0508187		GCC-P 0669435	GCC-P 0669436
GCC-P 0508206		GCC-P 0669453	GCC-P 0669460
GCC-P 0508258		GCC-P 0669484	GCC-P 0669489

Documents Considered   **EXHIBIT 2**

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GCC-P 0669589	GCC-P 0670080	GCC-P 0703423	GCC-P 0703860
GCC-P 0670424	GCC-P 0670429	GCC-P 0703871	GCC-P 0704922
GCC-P 0670496	GCC-P 0670499	GCC-P 0704927	GCC-P 0705292
GCC-P 0670548	GCC-P 0670691	GCC-P 0705294	GCC-P 0705567
GCC-P 0670720	GCC-P 0670723	GCC-P 0705596	GCC-P 0705748
GCC-P 0670780	GCC-P 0670799	GCC-P 0705755	GCC-P 0706559
GCC-P 0671255	GCC-P 0671365	GCC-P 0706566	GCC-P 0706615
GCC-P 0671414	GCC-P 0671533	GCC-P 0706622	GCC-P 0710682
GCC-P 0671550	GCC-P 0671555	GCC-P 0710685	GCC-P 0714137
GCC-P 0671621	GCC-P 0671692	GCC-P 0714139	GCC-P 0714143
GCC-P 0671723	GCC-P 0673000	GCC-P 0714146	GCC-P 0714246
GCC-P 0673117	GCC-P 0673798	GCC-P 0714249	GCC-P 0714253
GCC-P 0673917	GCC-P 0673922	GCC-P 0714256	GCC-P 0714260
GCC-P 0673927	GCC-P 0682178	GCC-P 0714263	GCC-P 0714366
GCC-P 0682180	GCC-P 0687079	GCC-P 0714369	GCC-P 0714373
GCC-P 0687089	GCC-P 0687121	GCC-P 0714375	GCC-P 0714503
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GCC-P 0688356	GCC-P 0688914	GCC-P 0715217	GCC-P 0715223
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GCC-P 0688960	GCC-P 0688965	GCC-P 0715253	GCC-P 0715283
GCC-P 0688982	GCC-P 0689468	GCC-P 0715285	GCC-P 0715331
GCC-P 0689475	GCC-P 0689486	GCC-P 0715334	GCC-P 0715344
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GCC-P 0695766	GCC-P 0695777	GCC-P 0715738	GCC-P 0715743
GCC-P 0695788	GCC-P 0695990	GCC-P 0715748	GCC-P 0715784
GCC-P 0696153	GCC-P 0696164	GCC-P 0715795	GCC-P 0715800
GCC-P 0696207	GCC-P 0696250	GCC-P 0715805	GCC-P 0715810
GCC-P 0696263	GCC-P 0696954	GCC-P 0715815	GCC-P 0715816
GCC-P 0696970	GCC-P 0697057	GCC-P 0715823	GCC-P 0715842
GCC-P 0697064	GCC-P 0697216	GCC-P 0715845	GCC-P 0715929
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GCC-P 0697289	GCC-P 0697668	GCC-P 0715959	GCC-P 0715964
GCC-P 0697719	GCC-P 0697797	GCC-P 0715968	GCC-P 0716090
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GCC-P 0698078	GCC-P 0698331	GCC-P 0716106	GCC-P 0716277
GCC-P 0698354	GCC-P 0698367	GCC-P 0716288	GCC-P 0716292
GCC-P 0698369	GCC-P 0698412	GCC-P 0716398	GCC-P 0716402
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GCC-P 0699362	GCC-P 0699449	GCC-P 0716561	GCC-P 0716695
GCC-P 0699504	GCC-P 0700030	GCC-P 0716697	GCC-P 0716841
GCC-P 0700033	GCC-P 0700103	GCC-P 0716843	GCC-P 0716981
GCC-P 0700164	GCC-P 0700189	GCC-P 0716983	GCC-P 0716987
GCC-P 0700250	GCC-P 0700567	GCC-P 0716989	GCC-P 0716992
GCC-P 0700570	GCC-P 0700863	GCC-P 0716994	GCC-P 0716997

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
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GCC-P 0717134	GCC-P 0717135	GCC-P 0720711	GCC-P 0720762
GCC-P 0717137	GCC-P 0717142	GCC-P 0720773	GCC-P 0720786
GCC-P 0717148	GCC-P 0717151	GCC-P 0720793	GCC-P 0720844
GCC-P 0717153	GCC-P 0717277	GCC-P 0720850	GCC-P 0720887
GCC-P 0717279	GCC-P 0717286	GCC-P 0720891	GCC-P 0720950
GCC-P 0717288	GCC-P 0717288	GCC-P 0720958	GCC-P 0720987
GCC-P 0717290	GCC-P 0717298	GCC-P 0720990	GCC-P 0721193
GCC-P 0717406	GCC-P 0717568	GCC-P 0721197	GCC-P 0721322
GCC-P 0717570	GCC-P 0717574	GCC-P 0721342	GCC-P 0721466
GCC-P 0717576	GCC-P 0717702	GCC-P 0721497	GCC-P 0721584
GCC-P 0717708	GCC-P 0717712	GCC-P 0721599	GCC-P 0721620
GCC-P 0717714	GCC-P 0717730	GCC-P 0721622	GCC-P 0721635
GCC-P 0717732	GCC-P 0717735	GCC-P 0721650	GCC-P 0721738
GCC-P 0717903	GCC-P 0718050	GCC-P 0721759	GCC-P 0721869
GCC-P 0718052	GCC-P 0718057	GCC-P 0721917	GCC-P 0722060
GCC-P 0718059	GCC-P 0718163	GCC-P 0722080	GCC-P 0722081
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GCC-P 0718479	GCC-P 0718479	GCC-P 0722572	GCC-P 0722691
GCC-P 0718481	GCC-P 0718486	GCC-P 0722778	GCC-P 0722789
GCC-P 0718493	GCC-P 0718498	GCC-P 0722890	GCC-P 0722905
GCC-P 0718500	GCC-P 0718502	GCC-P 0722962	GCC-P 0723029
GCC-P 0718508	GCC-P 0718513	GCC-P 0723050	GCC-P 0723077
GCC-P 0718516	GCC-P 0719577	GCC-P 0723086	GCC-P 0723107
GCC-P 0719592	GCC-P 0719620	GCC-P 0723110	GCC-P 0723139
GCC-P 0719623	GCC-P 0719647	GCC-P 0723150	GCC-P 0723175
GCC-P 0719797	GCC-P 0719818	GCC-P 0723180	GCC-P 0723213
GCC-P 0719820	GCC-P 0719837	GCC-P 0723220	GCC-P 0723247
GCC-P 0719839	GCC-P 0719863	GCC-P 0723254	GCC-P 0723279
GCC-P 0719865	GCC-P 0719879	GCC-P 0723286	GCC-P 0723309
GCC-P 0719881	GCC-P 0719901	GCC-P 0723311	GCC-P 0723342
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GCC-P 0719925	GCC-P 0719929	GCC-P 0723421	GCC-P 0723471
GCC-P 0719931	GCC-P 0719947	GCC-P 0723476	GCC-P 0723503
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GCC-P 0720042	GCC-P 0720062	GCC-P 0723659	GCC-P 0723864
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GCC-P 0720521	GCC-P 0720524	GCC-P 0724181	GCC-P 0724184
GCC-P 0720550	GCC-P 0720593	GCC-P 0724221	GCC-P 0724292
GCC-P 0720619	GCC-P 0720628	GCC-P 0724295	GCC-P 0724444

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
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GCC-P 0724669	GCC-P 0724795	GCC-P 0729194	GCC-P 0729198
GCC-P 0724856	GCC-P 0724856	GCC-P 0729241	GCC-P 0729266
GCC-P 0724938	GCC-P 0725002	GCC-P 0729297	GCC-P 0729299
GCC-P 0725050	GCC-P 0725081	GCC-P 0729314	GCC-P 0729321
GCC-P 0725131	GCC-P 0725131	GCC-P 0729326	GCC-P 0729338
GCC-P 0725135	GCC-P 0725136	GCC-P 0729391	GCC-P 0729392
GCC-P 0725143	GCC-P 0725146	GCC-P 0729416	GCC-P 0729435
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GCC-P 0725211	GCC-P 0725212	GCC-P 0730426	GCC-P 0730430
GCC-P 0725221	GCC-P 0725224	GCC-P 0730728	GCC-P 0730735
GCC-P 0725232	GCC-P 0725234	GCC-P 0731573	GCC-P 0731592
GCC-P 0725243	GCC-P 0725247	GCC-P 0731619	GCC-P 0731659
GCC-P 0725249	GCC-P 0725251	GCC-P 0731662	GCC-P 0731669
GCC-P 0725281	GCC-P 0725282	GCC-P 0731684	GCC-P 0731695
GCC-P 0725297	GCC-P 0725386	GCC-P 0731790	GCC-P 0731791
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GCC-P 0729144	GCC-P 0729155	GCC-P 0733477	GCC-P 0733484

Documents Considered   **EXHIBIT 2**

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GCC-P 0733945	GCC-P 0733967	GCC-P 0738703	GCC-P 0738707
GCC-P 0733986	GCC-P 0734013	GCC-P 0738712	GCC-P 0738712
GCC-P 0734087	GCC-P 0734155	GCC-P 0738714	GCC-P 0738714
GCC-P 0734255	GCC-P 0734321	GCC-P 0738818	GCC-P 0738827
GCC-P 0734328	GCC-P 0734384	GCC-P 0738829	GCC-P 0738900
GCC-P 0734414	GCC-P 0734422	GCC-P 0738966	GCC-P 0738985
GCC-P 0734455	GCC-P 0734529	GCC-P 0739048	GCC-P 0739068
GCC-P 0734610	GCC-P 0734617	GCC-P 0739094	GCC-P 0739094
GCC-P 0734669	GCC-P 0734689	GCC-P 0739097	GCC-P 0739097
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GCC-P 0734843	GCC-P 0734845	GCC-P 0739260	GCC-P 0739292
GCC-P 0734858	GCC-P 0734861	GCC-P 0739523	GCC-P 0739528
GCC-P 0734922	GCC-P 0734942	GCC-P 0739592	GCC-P 0739600
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GCC-P 0736498	GCC-P 0736528	GCC-P 0740157	GCC-P 0740180
GCC-P 0736542	GCC-P 0736563	GCC-P 0740232	GCC-P 0740235
GCC-P 0736753	GCC-P 0736753	GCC-P 0740380	GCC-P 0740394
GCC-P 0736755	GCC-P 0736758	GCC-P 0740411	GCC-P 0740416
GCC-P 0736836	GCC-P 0736854	GCC-P 0740428	GCC-P 0740432
GCC-P 0736877	GCC-P 0736884	GCC-P 0740440	GCC-P 0740444
GCC-P 0736987	GCC-P 0736994	GCC-P 0740457	GCC-P 0740461
GCC-P 0737060	GCC-P 0737070	GCC-P 0740468	GCC-P 0740472
GCC-P 0737091	GCC-P 0737099	GCC-P 0740599	GCC-P 0740647
GCC-P 0737125	GCC-P 0737139	GCC-P 0740850	GCC-P 0740865
GCC-P 0737497	GCC-P 0737517	GCC-P 0740900	GCC-P 0740922
GCC-P 0737520	GCC-P 0737537	GCC-P 0740927	GCC-P 0740929
GCC-P 0737541	GCC-P 0737557	GCC-P 0741000	GCC-P 0741001
GCC-P 0737661	GCC-P 0737667	GCC-P 0741080	GCC-P 0741081
GCC-P 0738160	GCC-P 0738167	GCC-P 0741143	GCC-P 0741150
GCC-P 0738176	GCC-P 0738183	GCC-P 0741234	GCC-P 0741252
GCC-P 0738207	GCC-P 0738207	GCC-P 0741284	GCC-P 0741297
GCC-P 0738224	GCC-P 0738226	GCC-P 0741417	GCC-P 0741423
GCC-P 0738287	GCC-P 0738290	GCC-P 0741432	GCC-P 0741441

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
GCC-P 0741540	GCC-P 0741551	GCC-P 0746048	GCC-P 0746070
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GCC-P 0741744	GCC-P 0741756	GCC-P 0746200	GCC-P 0746200
GCC-P 0741810	GCC-P 0741818	GCC-P 0746319	GCC-P 0746319
GCC-P 0741823	GCC-P 0741836	GCC-P 0746329	GCC-P 0746349
GCC-P 0741839	GCC-P 0741840	GCC-P 0746376	GCC-P 0746396
GCC-P 0741953	GCC-P 0741962	GCC-P 0746420	GCC-P 0746465
GCC-P 0742011	GCC-P 0742020	GCC-P 0746481	GCC-P 0746492
GCC-P 0742173	GCC-P 0742181	GCC-P 0746505	GCC-P 0746516
GCC-P 0742199	GCC-P 0742227	GCC-P 0746573	GCC-P 0746596
GCC-P 0742241	GCC-P 0742279	GCC-P 0746602	GCC-P 0746610
GCC-P 0742559	GCC-P 0742587	GCC-P 0746651	GCC-P 0746663
GCC-P 0742720	GCC-P 0742721	GCC-P 0746677	GCC-P 0746689
GCC-P 0742882	GCC-P 0742882	GCC-P 0746712	GCC-P 0746712
GCC-P 0742891	GCC-P 0742891	GCC-P 0746786	GCC-P 0746807
GCC-P 0742907	GCC-P 0742907	GCC-P 0746902	GCC-P 0746903
GCC-P 0743027	GCC-P 0743041	GCC-P 0746923	GCC-P 0746931
GCC-P 0743046	GCC-P 0743066	GCC-P 0746944	GCC-P 0746944
GCC-P 0743068	GCC-P 0743109	GCC-P 0746946	GCC-P 0746946
GCC-P 0743113	GCC-P 0743113	GCC-P 0747032	GCC-P 0747044
GCC-P 0743124	GCC-P 0743127	GCC-P 0747120	GCC-P 0747128
GCC-P 0743305	GCC-P 0743305	GCC-P 0747222	GCC-P 0747238
GCC-P 0743313	GCC-P 0743319	GCC-P 0747307	GCC-P 0747314
GCC-P 0743322	GCC-P 0743353	GCC-P 0747504	GCC-P 0747512
GCC-P 0743426	GCC-P 0743488	GCC-P 0747575	GCC-P 0747584
GCC-P 0743494	GCC-P 0743495	GCC-P 0747617	GCC-P 0747619
GCC-P 0743505	GCC-P 0743511	GCC-P 0747665	GCC-P 0747675
GCC-P 0743519	GCC-P 0743531	GCC-P 0747782	GCC-P 0747794
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GCC-P 0743566	GCC-P 0743571	GCC-P 0747932	GCC-P 0747945
GCC-P 0743669	GCC-P 0743670	GCC-P 0748050	GCC-P 0748077
GCC-P 0743711	GCC-P 0743746	GCC-P 0748217	GCC-P 0748233
GCC-P 0743762	GCC-P 0743779	GCC-P 0748236	GCC-P 0748250
GCC-P 0743898	GCC-P 0743910	GCC-P 0748284	GCC-P 0748286
GCC-P 0743949	GCC-P 0743951	GCC-P 0748469	GCC-P 0748493
GCC-P 0744050	GCC-P 0744079	GCC-P 0748894	GCC-P 0748903
GCC-P 0744168	GCC-P 0744190	GCC-P 0748982	GCC-P 0748991
GCC-P 0744265	GCC-P 0744277	GCC-P 0748999	GCC-P 0749011
GCC-P 0744341	GCC-P 0744351	GCC-P 0749025	GCC-P 0749046
GCC-P 0744656	GCC-P 0744675	GCC-P 0749061	GCC-P 0749103
GCC-P 0745029	GCC-P 0745055	GCC-P 0749120	GCC-P 0749178
GCC-P 0745247	GCC-P 0745250	GCC-P 0749406	GCC-P 0749415
GCC-P 0745416	GCC-P 0745449	GCC-P 0749510	GCC-P 0749519
GCC-P 0745474	GCC-P 0745485	GCC-P 0749535	GCC-P 0749537
GCC-P 0745548	GCC-P 0745554	GCC-P 0749542	GCC-P 0749563
GCC-P 0745559	GCC-P 0745564	GCC-P 0749625	GCC-P 0749633
GCC-P 0745589	GCC-P 0745591	GCC-P 0749716	GCC-P 0749717
GCC-P 0745604	GCC-P 0745607	GCC-P 0749720	GCC-P 0749721
GCC-P 0745814	GCC-P 0745814	GCC-P 0749723	GCC-P 0749723
GCC-P 0745816	GCC-P 0745837	GCC-P 0749753	GCC-P 0749770
GCC-P 0745932	GCC-P 0745934	GCC-P 0749815	GCC-P 0749831
GCC-P 0746036	GCC-P 0746040	GCC-P 0749896	GCC-P 0749898

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
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GCC-P 0750075	GCC-P 0750126	GCC-P 0753570	GCC-P 0753585
GCC-P 0750181	GCC-P 0750186	GCC-P 0753849	GCC-P 0753852
GCC-P 0750206	GCC-P 0750220	GCC-P 0753942	GCC-P 0753942
GCC-P 0750322	GCC-P 0750347	GCC-P 0754019	GCC-P 0754020
GCC-P 0750394	GCC-P 0750402	GCC-P 0754222	GCC-P 0754224
GCC-P 0750467	GCC-P 0750482	GCC-P 0754234	GCC-P 0754244
GCC-P 0750572	GCC-P 0750614	GCC-P 0754328	GCC-P 0754330
GCC-P 0750647	GCC-P 0750649	GCC-P 0754663	GCC-P 0754666
GCC-P 0750764	GCC-P 0750791	GCC-P 0754782	GCC-P 0754799
GCC-P 0750799	GCC-P 0750800	GCC-P 0754803	GCC-P 0754808
GCC-P 0750871	GCC-P 0750882	GCC-P 0754830	GCC-P 0754830
GCC-P 0750964	GCC-P 0750974	GCC-P 0754868	GCC-P 0754880
GCC-P 0750991	GCC-P 0750994	GCC-P 0754915	GCC-P 0754927
GCC-P 0751118	GCC-P 0751130	GCC-P 0754984	GCC-P 0755007
GCC-P 0751195	GCC-P 0751202	GCC-P 0755070	GCC-P 0755078
GCC-P 0751205	GCC-P 0751208	GCC-P 0755186	GCC-P 0755186
GCC-P 0751306	GCC-P 0751306	GCC-P 0755221	GCC-P 0755222
GCC-P 0751385	GCC-P 0751387	GCC-P 0755326	GCC-P 0755328
GCC-P 0751486	GCC-P 0751499	GCC-P 0755590	GCC-P 0755593
GCC-P 0751531	GCC-P 0751544	GCC-P 0755801	GCC-P 0755801
GCC-P 0751680	GCC-P 0751693	GCC-P 0755841	GCC-P 0755841
GCC-P 0751700	GCC-P 0751702	GCC-P 0755870	GCC-P 0755870
GCC-P 0751750	GCC-P 0751765	GCC-P 0756138	GCC-P 0756140
GCC-P 0751798	GCC-P 0751814	GCC-P 0756300	GCC-P 0756304
GCC-P 0751833	GCC-P 0751837	GCC-P 0756391	GCC-P 0756392
GCC-P 0751936	GCC-P 0751944	GCC-P 0756404	GCC-P 0756412
GCC-P 0751954	GCC-P 0751971	GCC-P 0756415	GCC-P 0756415
GCC-P 0751983	GCC-P 0752025	GCC-P 0756417	GCC-P 0756417
GCC-P 0752077	GCC-P 0752087	GCC-P 0756516	GCC-P 0756532
GCC-P 0752096	GCC-P 0752102	GCC-P 0756582	GCC-P 0756582
GCC-P 0752179	GCC-P 0752208	GCC-P 0756816	GCC-P 0756816
GCC-P 0752230	GCC-P 0752233	GCC-P 0756921	GCC-P 0756922
GCC-P 0752328	GCC-P 0752338	GCC-P 0757078	GCC-P 0757120
GCC-P 0752505	GCC-P 0752506	GCC-P 0757203	GCC-P 0757203
GCC-P 0752511	GCC-P 0752511	GCC-P 0757216	GCC-P 0757229
GCC-P 0752593	GCC-P 0752608	GCC-P 0757293	GCC-P 0757305
GCC-P 0752615	GCC-P 0752623	GCC-P 0757363	GCC-P 0757366
GCC-P 0752648	GCC-P 0752656	GCC-P 0757573	GCC-P 0757581
GCC-P 0752668	GCC-P 0752677	GCC-P 0757991	GCC-P 0757994
GCC-P 0752707	GCC-P 0752708	GCC-P 0758211	GCC-P 0758213
GCC-P 0752801	GCC-P 0752813	GCC-P 0758570	GCC-P 0758583
GCC-P 0752816	GCC-P 0752817	GCC-P 0758658	GCC-P 0758665
GCC-P 0752828	GCC-P 0752841	GCC-P 0758712	GCC-P 0758737
GCC-P 0752843	GCC-P 0752853	GCC-P 0758836	GCC-P 0758838
GCC-P 0753066	GCC-P 0753075	GCC-P 0758852	GCC-P 0758875
GCC-P 0753078	GCC-P 0753094	GCC-P 0759046	GCC-P 0759138
GCC-P 0753117	GCC-P 0753131	GCC-P 0759173	GCC-P 0759176
GCC-P 0753143	GCC-P 0753152	GCC-P 0759181	GCC-P 0759210
GCC-P 0753156	GCC-P 0753166	GCC-P 0759222	GCC-P 0759241

Documents Considered

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EXHIBIT 2

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Bates Begin	Bates End	Bates Begin	Bates End
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GCC-P 0759421	GCC-P 0759427	GCC-P 0763621	GCC-P 0763621
GCC-P 0759475	GCC-P 0759488	GCC-P 0763625	GCC-P 0763656
GCC-P 0759726	GCC-P 0759808	GCC-P 0763772	GCC-P 0763783
GCC-P 0759813	GCC-P 0759815	GCC-P 0763890	GCC-P 0763896
GCC-P 0759902	GCC-P 0759903	GCC-P 0763945	GCC-P 0763962
GCC-P 0759929	GCC-P 0759949	GCC-P 0763984	GCC-P 0764004
GCC-P 0760031	GCC-P 0760031	GCC-P 0764033	GCC-P 0764050
GCC-P 0760092	GCC-P 0760118	GCC-P 0764056	GCC-P 0764056
GCC-P 0760149	GCC-P 0760263	GCC-P 0764187	GCC-P 0764200
GCC-P 0760265	GCC-P 0760279	GCC-P 0764267	GCC-P 0764270
GCC-P 0760302	GCC-P 0760323	GCC-P 0764302	GCC-P 0764316
GCC-P 0760371	GCC-P 0760386	GCC-P 0764352	GCC-P 0764358
GCC-P 0760616	GCC-P 0760639	GCC-P 0764474	GCC-P 0764487
GCC-P 0760762	GCC-P 0760784	GCC-P 0764517	GCC-P 0764571
GCC-P 0760793	GCC-P 0760800	GCC-P 0764601	GCC-P 0764604
GCC-P 0760902	GCC-P 0760902	GCC-P 0764607	GCC-P 0764607
GCC-P 0761151	GCC-P 0761156	GCC-P 0764635	GCC-P 0764636
GCC-P 0761278	GCC-P 0761278	GCC-P 0764720	GCC-P 0764720
GCC-P 0761305	GCC-P 0761340	GCC-P 0764746	GCC-P 0764752
GCC-P 0761426	GCC-P 0761432	GCC-P 0764770	GCC-P 0764782
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GCC-P 0761580	GCC-P 0761612	GCC-P 0764875	GCC-P 0764875
GCC-P 0761628	GCC-P 0761640	GCC-P 0764892	GCC-P 0764896
GCC-P 0761663	GCC-P 0761663	GCC-P 0764901	GCC-P 0764902
GCC-P 0761775	GCC-P 0761789	GCC-P 0764973	GCC-P 0764979
GCC-P 0761900	GCC-P 0761910	GCC-P 0765015	GCC-P 0765022
GCC-P 0761932	GCC-P 0761938	GCC-P 0765032	GCC-P 0765054
GCC-P 0762010	GCC-P 0762016	GCC-P 0765080	GCC-P 0765091
GCC-P 0762073	GCC-P 0762074	GCC-P 0765098	GCC-P 0765100
GCC-P 0762082	GCC-P 0762082	GCC-P 0765123	GCC-P 0765129
GCC-P 0762084	GCC-P 0762085	GCC-P 0765142	GCC-P 0765144
GCC-P 0762090	GCC-P 0762090	GCC-P 0765150	GCC-P 0765160
GCC-P 0762100	GCC-P 0762104	GCC-P 0765177	GCC-P 0765183
GCC-P 0762320	GCC-P 0762371	GCC-P 0765220	GCC-P 0765247
GCC-P 0762479	GCC-P 0762494	GCC-P 0765284	GCC-P 0765293
GCC-P 0762539	GCC-P 0762548	GCC-P 0765378	GCC-P 0765379
GCC-P 0762550	GCC-P 0762573	GCC-P 0765382	GCC-P 0765382
GCC-P 0762575	GCC-P 0762613	GCC-P 0765491	GCC-P 0765491
GCC-P 0762620	GCC-P 0762648	GCC-P 0765570	GCC-P 0765580
GCC-P 0762742	GCC-P 0762742	GCC-P 0767145	GCC-P 0767155
GCC-P 0762818	GCC-P 0762847	GCC-P 0767408	GCC-P 0767412
GCC-P 0762860	GCC-P 0762884	GCC-P 0767521	GCC-P 0767596
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GCC-P 0763148	GCC-P 0763153	GCC-P 0767678	GCC-P 0767818
GCC-P 0763260	GCC-P 0763287	GCC-P 0767942	GCC-P 0767958
GCC-P 0763348	GCC-P 0763358	GCC-P 0768025	GCC-P 0768034
GCC-P 0763365	GCC-P 0763380	GCC-P 0768090	GCC-P 0768090

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
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GCC-P 0768118	GCC-P 0768119	GCC-P 0783283	GCC-P 0783439
GCC-P 0768248	GCC-P 0768248	GCC-P 0783812	GCC-P 0784369
GCC-P 0768256	GCC-P 0768256	GCC-P 0784370	GCC-P 0784552
GCC-P 0768311	GCC-P 0768391	GCC-P 0784553	GCC-P 0784689
GCC-P 0768397	GCC-P 0768466	GCC-P 0785381	GCC-P 0785382
GCC-P 0768497	GCC-P 0768500	GCC-P 0785389	GCC-P 0785428
GCC-P 0768590	GCC-P 0768608	GCC-P 0785531	GCC-P 0785542
GCC-P 0768613	GCC-P 0768850	GCC-P 0785547	GCC-P 0785553
GCC-P 0768889	GCC-P 0768889	GCC-P 0785554	GCC-P 0785555
GCC-P 0769225	GCC-P 0769225	GCC-P 0785556	GCC-P 0785567
GCC-P 0769453	GCC-P 0769453	GCC-P 0785754	GCC-P 0785810
GCC-P 0769571	GCC-P 0769571	GCC-P 0786064	GCC-P 0786065
GCC-P 0769789	GCC-P 0769789	GCC-P 0786684	GCC-P 0786686
GCC-P 0770012	GCC-P 0770016	GCC-P 0786980	GCC-P 0786984
GCC-P 0770104	GCC-P 0770152	GCC-P 0787258	GCC-P 0787300
GCC-P 0770468	GCC-P 0770473	GCC-P 0787765	GCC-P 0787766
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GCC-P 0770933	GCC-P 0770937	GCC-P 0788641	GCC-P 0788642
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GCC-P 0782386	GCC-P 0782530	GCC-P 0795879	GCC-P 0795933
GCC-P 0782531	GCC-P 0782688	GCC-P 0796030	GCC-P 0796041

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
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GCC-P 0796788	GCC-P 0796791	GCC-P 0806766	GCC-P 0806776
GCC-P 0796877	GCC-P 0796878	GCC-P 0806873	GCC-P 0806877
GCC-P 0797016	GCC-P 0797016	GCC-P 0806935	GCC-P 0806936
GCC-P 0797020	GCC-P 0797020	GCC-P 0806983	GCC-P 0806989
GCC-P 0797061	GCC-P 0797064	GCC-P 0807215	GCC-P 0807227
GCC-P 0797837	GCC-P 0797879	GCC-P 0807641	GCC-P 0807642
GCC-P 0798055	GCC-P 0798068	GCC-P 0807814	GCC-P 0807815
GCC-P 0798458	GCC-P 0798475	GCC-P 0807904	GCC-P 0807905
GCC-P 0798522	GCC-P 0798527	GCC-P 0808095	GCC-P 0808111
GCC-P 0798530	GCC-P 0798532	GCC-P 0808187	GCC-P 0808205
GCC-P 0798677	GCC-P 0798681	GCC-P 0808681	GCC-P 0808694
GCC-P 0798724	GCC-P 0798771	GCC-P 0808838	GCC-P 0808891
GCC-P 0798879	GCC-P 0798884	GCC-P 0809157	GCC-P 0809205
GCC-P 0798956	GCC-P 0798957	GCC-P 0809315	GCC-P 0809318
GCC-P 0799164	GCC-P 0799177	GCC-P 0809595	GCC-P 0809645
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GCC-P 0799421	GCC-P 0799423	GCC-P 0809836	GCC-P 0809837
GCC-P 0799502	GCC-P 0799502	GCC-P 0810097	GCC-P 0810116
GCC-P 0799512	GCC-P 0799566	GCC-P 0810359	GCC-P 0810374
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GCC-P 0800057	GCC-P 0800057	GCC-P 0810396	GCC-P 0810477
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GCC-P 0800384	GCC-P 0800392	GCC-P 0810763	GCC-P 0810764
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GCC-P 0800659	GCC-P 0800665	GCC-P 0810899	GCC-P 0810903
GCC-P 0800714	GCC-P 0800763	GCC-P 0810915	GCC-P 0810920
GCC-P 0800894	GCC-P 0800901	GCC-P 0811863	GCC-P 0811864
GCC-P 0801024	GCC-P 0801025	GCC-P 0812008	GCC-P 0812008
GCC-P 0801570	GCC-P 0801581	GCC-P 0812010	GCC-P 0812016
GCC-P 0801689	GCC-P 0801690	GCC-P 0812058	GCC-P 0812061
GCC-P 0801738	GCC-P 0801759	GCC-P 0812083	GCC-P 0812085
GCC-P 0801830	GCC-P 0801851	GCC-P 0812089	GCC-P 0812090
GCC-P 0802027	GCC-P 0802028	GCC-P 0812092	GCC-P 0812093
GCC-P 0802322	GCC-P 0802324	GCC-P 0812102	GCC-P 0812103
GCC-P 0802535	GCC-P 0802543	GCC-P 0812202	GCC-P 0812218
GCC-P 0802555	GCC-P 0802607	GCC-P 0812295	GCC-P 0812299
GCC-P 0803302	GCC-P 0803303	GCC-P 0812340	GCC-P 0812367
GCC-P 0803520	GCC-P 0803525	GCC-P 0812375	GCC-P 0812376
GCC-P 0803764	GCC-P 0803766	GCC-P 0812402	GCC-P 0812404
GCC-P 0804274	GCC-P 0804275	GCC-P 0812445	GCC-P 0812558
GCC-P 0805027	GCC-P 0805030	GCC-P 0812561	GCC-P 0812727
GCC-P 0805301	GCC-P 0805307	GCC-P 0812729	GCC-P 0812778
GCC-P 0805462	GCC-P 0805506	GCC-P 0812780	GCC-P 0812847
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GCC-P 0806079	GCC-P 0806080	GCC-P 0812879	GCC-P 0812896
GCC-P 0806086	GCC-P 0806087	GCC-P 0812898	GCC-P 0812913
GCC-P 0806197	GCC-P 0806208	GCC-P 0812917	GCC-P 0812934
GCC-P 0806331	GCC-P 0806332	GCC-P 0813005	GCC-P 0813012

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
GCC-P 0813081	GCC-P 0813095	GCC-P 0821400	GCC-P 0821513
GCC-P 0813277	GCC-P 0813278	GCC-P 0821517	GCC-P 0821630
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GCC-P 0813461	GCC-P 0813465	GCC-P 0822052	GCC-P 0822053
GCC-P 0813471	GCC-P 0813497	GCC-P 0822088	GCC-P 0822117
GCC-P 0813565	GCC-P 0813568	GCC-P 0822553	GCC-P 0822566
GCC-P 0813823	GCC-P 0813925	GCC-P 0822959	GCC-P 0822965
GCC-P 0814062	GCC-P 0814066	GCC-P 0823157	GCC-P 0823174
GCC-P 0814071	GCC-P 0814071	GCC-P 0823181	GCC-P 0823198
GCC-P 0814420	GCC-P 0814422	GCC-P 0823211	GCC-P 0823228
GCC-P 0814458	GCC-P 0814489	GCC-P 0823364	GCC-P 0823378
GCC-P 0814512	GCC-P 0814521	GCC-P 0823528	GCC-P 0823540
GCC-P 0814607	GCC-P 0814627	GCC-P 0823968	GCC-P 0823977
GCC-P 0814846	GCC-P 0814847	GCC-P 0824020	GCC-P 0824029
GCC-P 0814864	GCC-P 0814867	GCC-P 0824065	GCC-P 0824074
GCC-P 0814967	GCC-P 0814967	GCC-P 0824093	GCC-P 0824102
GCC-P 0814984	GCC-P 0814984	GCC-P 0824146	GCC-P 0824155
GCC-P 0815067	GCC-P 0815067	GCC-P 0824166	GCC-P 0824181
GCC-P 0815167	GCC-P 0815169	GCC-P 0824282	GCC-P 0824291
GCC-P 0815420	GCC-P 0815422	GCC-P 0824531	GCC-P 0824540
GCC-P 0815425	GCC-P 0815426	GCC-P 0824867	GCC-P 0824876
GCC-P 0815579	GCC-P 0815594	GCC-P 0824923	GCC-P 0824950
GCC-P 0815786	GCC-P 0816199	GCC-P 0824961	GCC-P 0824989
GCC-P 0816398	GCC-P 0817178	GCC-P 0825171	GCC-P 0825173
GCC-P 0817702	GCC-P 0817902	GCC-P 0825252	GCC-P 0825255
GCC-P 0817913	GCC-P 0817913	GCC-P 0825279	GCC-P 0825370
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GCC-P 0818175	GCC-P 0818194	GCC-P 0825729	GCC-P 0825861
GCC-P 0818255	GCC-P 0818258	GCC-P 0825961	GCC-P 0825966
GCC-P 0818289	GCC-P 0818302	GCC-P 0826218	GCC-P 0826221
GCC-P 0818311	GCC-P 0818330	GCC-P 0826471	GCC-P 0826675
GCC-P 0818347	GCC-P 0818370	GCC-P 0826711	GCC-P 0826878
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GCC-P 0818450	GCC-P 0818453	GCC-P 0827428	GCC-P 0827434
GCC-P 0818500	GCC-P 0818500	GCC-P 0827465	GCC-P 0827651
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GCC-P 0818748	GCC-P 0818783	GCC-P 0827755	GCC-P 0827801
GCC-P 0819136	GCC-P 0819154	GCC-P 0827823	GCC-P 0827869
GCC-P 0819518	GCC-P 0819529	GCC-P 0827876	GCC-P 0828146
GCC-P 0820787	GCC-P 0820790	GCC-P 0828162	GCC-P 0828164
GCC-P 0820803	GCC-P 0820807	GCC-P 0828173	GCC-P 0828176
GCC-P 0820896	GCC-P 0820899	GCC-P 0828535	GCC-P 0828539
GCC-P 0821045	GCC-P 0821054	GCC-P 0828707	GCC-P 0828734
GCC-P 0821079	GCC-P 0821082	GCC-P 0828735	GCC-P 0828776
GCC-P 0821103	GCC-P 0821106	GCC-P 0828777	GCC-P 0828804
GCC-P 0821139	GCC-P 0821142	GCC-P 0828805	GCC-P 0829858
GCC-P 0821174	GCC-P 0821174	GCC-P 0829874	GCC-P 0829874
GCC-P 0821217	GCC-P 0821220	GCC-P 0829884	GCC-P 0829885
GCC-P 0821227	GCC-P 0821230	GCC-P 0829887	GCC-P 0829904
GCC-P 0821245	GCC-P 0821251	GCC-P 0829915	GCC-P 0829919
GCC-P 0821275	GCC-P 0821275	GCC-P 0829926	GCC-P 0829930

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
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GCC-P 0829955	GCC-P 0829956	GCC-P 0830507	GCC-P 0830509
GCC-P 0829960	GCC-P 0829962	GCC-P 0830537	GCC-P 0830537
GCC-P 0829964	GCC-P 0829964	GCC-P 0830545	GCC-P 0830554
GCC-P 0829967	GCC-P 0829976	GCC-P 0830565	GCC-P 0830584
GCC-P 0829992	GCC-P 0829996	GCC-P 0830587	GCC-P 0830599
GCC-P 0830005	GCC-P 0830017	GCC-P 0830603	GCC-P 0830604
GCC-P 0830035	GCC-P 0830036	GCC-P 0830608	GCC-P 0830614
GCC-P 0830038	GCC-P 0830040	GCC-P 0830618	GCC-P 0830620
GCC-P 0830045	GCC-P 0830051	GCC-P 0830624	GCC-P 0830629
GCC-P 0830053	GCC-P 0830056	GCC-P 0830635	GCC-P 0830637
GCC-P 0830063	GCC-P 0830068	GCC-P 0830642	GCC-P 0830646
GCC-P 0830079	GCC-P 0830081	GCC-P 0830648	GCC-P 0830648
GCC-P 0830084	GCC-P 0830084	GCC-P 0830660	GCC-P 0830660
GCC-P 0830097	GCC-P 0830099	GCC-P 0830670	GCC-P 0830676
GCC-P 0830103	GCC-P 0830109	GCC-P 0830678	GCC-P 0830760
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GCC-P 0830130	GCC-P 0830131	GCC-P 0830778	GCC-P 0830779
GCC-P 0830133	GCC-P 0830139	GCC-P 0830792	GCC-P 0830798
GCC-P 0830142	GCC-P 0830149	GCC-P 0830807	GCC-P 0830807
GCC-P 0830151	GCC-P 0830152	GCC-P 0830818	GCC-P 0830819
GCC-P 0830154	GCC-P 0830160	GCC-P 0830829	GCC-P 0830830
GCC-P 0830178	GCC-P 0830179	GCC-P 0830832	GCC-P 0830837
GCC-P 0830184	GCC-P 0830184	GCC-P 0830839	GCC-P 0830851
GCC-P 0830188	GCC-P 0830192	GCC-P 0830853	GCC-P 0830858
GCC-P 0830198	GCC-P 0830199	GCC-P 0830865	GCC-P 0830867
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GCC-P 0830215	GCC-P 0830215	GCC-P 0830914	GCC-P 0830932
GCC-P 0830218	GCC-P 0830229	GCC-P 0830935	GCC-P 0830937
GCC-P 0830233	GCC-P 0830236	GCC-P 0830946	GCC-P 0830946
GCC-P 0830238	GCC-P 0830244	GCC-P 0830948	GCC-P 0830964
GCC-P 0830247	GCC-P 0830251	GCC-P 0830976	GCC-P 0830978
GCC-P 0830255	GCC-P 0830270	GCC-P 0830989	GCC-P 0830989
GCC-P 0830272	GCC-P 0830272	GCC-P 0830994	GCC-P 0830998
GCC-P 0830275	GCC-P 0830279	GCC-P 0831007	GCC-P 0831011
GCC-P 0830285	GCC-P 0830292	GCC-P 0831021	GCC-P 0831022
GCC-P 0830295	GCC-P 0830297	GCC-P 0831030	GCC-P 0831032
GCC-P 0830300	GCC-P 0830302	GCC-P 0831038	GCC-P 0831092
GCC-P 0830305	GCC-P 0830309	GCC-P 0831101	GCC-P 0831101
GCC-P 0830313	GCC-P 0830315	GCC-P 0831111	GCC-P 0831112
GCC-P 0830324	GCC-P 0830333	GCC-P 0831114	GCC-P 0831115
GCC-P 0830341	GCC-P 0830354	GCC-P 0831118	GCC-P 0831118
GCC-P 0830356	GCC-P 0830361	GCC-P 0831185	GCC-P 0831185
GCC-P 0830367	GCC-P 0830393	GCC-P 0831200	GCC-P 0831206
GCC-P 0830400	GCC-P 0830401	GCC-P 0831210	GCC-P 0831210
GCC-P 0830432	GCC-P 0830433	GCC-P 0831216	GCC-P 0831219
GCC-P 0830458	GCC-P 0830461	GCC-P 0831221	GCC-P 0831224
GCC-P 0830467	GCC-P 0830475	GCC-P 0831226	GCC-P 0831235

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
GCC-P 0831239	GCC-P 0831247	GCC-P 0832011	GCC-P 0832018
GCC-P 0831255	GCC-P 0831262	GCC-P 0832021	GCC-P 0832024
GCC-P 0831264	GCC-P 0831272	GCC-P 0832028	GCC-P 0832028
GCC-P 0831274	GCC-P 0831275	GCC-P 0832032	GCC-P 0832032
GCC-P 0831279	GCC-P 0831280	GCC-P 0832035	GCC-P 0832038
GCC-P 0831284	GCC-P 0831284	GCC-P 0832049	GCC-P 0832074
GCC-P 0831287	GCC-P 0831288	GCC-P 0832076	GCC-P 0832077
GCC-P 0831291	GCC-P 0831291	GCC-P 0832080	GCC-P 0832088
GCC-P 0831297	GCC-P 0831301	GCC-P 0832095	GCC-P 0832095
GCC-P 0831307	GCC-P 0831307	GCC-P 0832115	GCC-P 0832115
GCC-P 0831310	GCC-P 0831313	GCC-P 0832117	GCC-P 0832144
GCC-P 0831317	GCC-P 0831324	GCC-P 0832146	GCC-P 0832148
GCC-P 0831342	GCC-P 0831345	GCC-P 0832159	GCC-P 0832159
GCC-P 0831349	GCC-P 0831349	GCC-P 0832163	GCC-P 0832165
GCC-P 0831360	GCC-P 0831360	GCC-P 0832177	GCC-P 0832178
GCC-P 0831364	GCC-P 0831364	GCC-P 0832181	GCC-P 0832182
GCC-P 0831394	GCC-P 0831397	GCC-P 0832185	GCC-P 0832185
GCC-P 0831418	GCC-P 0831421	GCC-P 0832188	GCC-P 0832188
GCC-P 0831456	GCC-P 0831458	GCC-P 0832191	GCC-P 0832191
GCC-P 0831464	GCC-P 0831468	GCC-P 0832197	GCC-P 0832197
GCC-P 0831470	GCC-P 0831473	GCC-P 0832201	GCC-P 0832202
GCC-P 0831492	GCC-P 0831494	GCC-P 0832213	GCC-P 0832221
GCC-P 0831508	GCC-P 0831508	GCC-P 0832223	GCC-P 0832224
GCC-P 0831523	GCC-P 0831524	GCC-P 0832227	GCC-P 0832227
GCC-P 0831533	GCC-P 0831534	GCC-P 0832229	GCC-P 0832230
GCC-P 0831552	GCC-P 0831554	GCC-P 0832233	GCC-P 0832298
GCC-P 0831560	GCC-P 0831561	GCC-P 0832313	GCC-P 0832313
GCC-P 0831575	GCC-P 0831576	GCC-P 0832315	GCC-P 0832320
GCC-P 0831598	GCC-P 0831603	GCC-P 0832322	GCC-P 0832322
GCC-P 0831610	GCC-P 0831614	GCC-P 0832330	GCC-P 0832330
GCC-P 0831620	GCC-P 0831624	GCC-P 0832335	GCC-P 0832337
GCC-P 0831633	GCC-P 0831634	GCC-P 0832340	GCC-P 0832365
GCC-P 0831652	GCC-P 0831653	GCC-P 0832369	GCC-P 0832372
GCC-P 0831656	GCC-P 0831660	GCC-P 0832374	GCC-P 0832379
GCC-P 0831663	GCC-P 0831664	GCC-P 0832381	GCC-P 0832388
GCC-P 0831666	GCC-P 0831692	GCC-P 0832397	GCC-P 0832397
GCC-P 0831695	GCC-P 0831705	GCC-P 0832399	GCC-P 0832400
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GCC-P 0831856	GCC-P 0831860	GCC-P 0832410	GCC-P 0832422
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GCC-P 0831875	GCC-P 0831879	GCC-P 0832439	GCC-P 0832442
GCC-P 0831881	GCC-P 0831881	GCC-P 0832444	GCC-P 0832446
GCC-P 0831894	GCC-P 0831904	GCC-P 0832451	GCC-P 0832453
GCC-P 0831906	GCC-P 0831906	GCC-P 0832456	GCC-P 0832457
GCC-P 0831908	GCC-P 0831908	GCC-P 0832463	GCC-P 0832464
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GCC-P 0831923	GCC-P 0831940	GCC-P 0832472	GCC-P 0832472
GCC-P 0831947	GCC-P 0831955	GCC-P 0832477	GCC-P 0832483
GCC-P 0831965	GCC-P 0831967	GCC-P 0832486	GCC-P 0832494
GCC-P 0831971	GCC-P 0831973	GCC-P 0832504	GCC-P 0832506
GCC-P 0831997	GCC-P 0832001	GCC-P 0832514	GCC-P 0832514

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
GCC-P 0832523	GCC-P 0832528	GCC-P 0832968	GCC-P 0832968
GCC-P 0832530	GCC-P 0832530	GCC-P 0832972	GCC-P 0832973
GCC-P 0832541	GCC-P 0832542	GCC-P 0832976	GCC-P 0832990
GCC-P 0832550	GCC-P 0832554	GCC-P 0832992	GCC-P 0833011
GCC-P 0832556	GCC-P 0832570	GCC-P 0833019	GCC-P 0833042
GCC-P 0832585	GCC-P 0832586	GCC-P 0833049	GCC-P 0833051
GCC-P 0832593	GCC-P 0832593	GCC-P 0833055	GCC-P 0833060
GCC-P 0832599	GCC-P 0832604	GCC-P 0833078	GCC-P 0833092
GCC-P 0832621	GCC-P 0832622	GCC-P 0833096	GCC-P 0833102
GCC-P 0832635	GCC-P 0832638	GCC-P 0833122	GCC-P 0833130
GCC-P 0832641	GCC-P 0832644	GCC-P 0833142	GCC-P 0833143
GCC-P 0832647	GCC-P 0832647	GCC-P 0833146	GCC-P 0833147
GCC-P 0832649	GCC-P 0832649	GCC-P 0833149	GCC-P 0833152
GCC-P 0832660	GCC-P 0832661	GCC-P 0833162	GCC-P 0833167
GCC-P 0832663	GCC-P 0832664	GCC-P 0833170	GCC-P 0833175
GCC-P 0832669	GCC-P 0832671	GCC-P 0833221	GCC-P 0833226
GCC-P 0832673	GCC-P 0832674	GCC-P 0833263	GCC-P 0833263
GCC-P 0832677	GCC-P 0832681	GCC-P 0833268	GCC-P 0833268
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GCC-P 0832689	GCC-P 0832690	GCC-P 0833367	GCC-P 0833368
GCC-P 0832692	GCC-P 0832702	GCC-P 0833378	GCC-P 0833391
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GCC-P 0832722	GCC-P 0832722	GCC-P 0833456	GCC-P 0833459
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GCC-P 0832940	GCC-P 0832940	GCC-P 0833866	GCC-P 0833866
GCC-P 0832943	GCC-P 0832945	GCC-P 0833882	GCC-P 0833883
GCC-P 0832947	GCC-P 0832949	GCC-P 0833888	GCC-P 0833890
GCC-P 0832953	GCC-P 0832962	GCC-P 0833892	GCC-P 0833892
GCC-P 0832965	GCC-P 0832965	GCC-P 0833918	GCC-P 0833920

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
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GCC-P 0833924	GCC-P 0833924	GCC-P 0834880	GCC-P 0834884
GCC-P 0833926	GCC-P 0833929	GCC-P 0834943	GCC-P 0834944
GCC-P 0833935	GCC-P 0833936	GCC-P 0834964	GCC-P 0834968
GCC-P 0833938	GCC-P 0833939	GCC-P 0834974	GCC-P 0834978
GCC-P 0833942	GCC-P 0833943	GCC-P 0834999	GCC-P 0835000
GCC-P 0833945	GCC-P 0833954	GCC-P 0835008	GCC-P 0835013
GCC-P 0833970	GCC-P 0833971	GCC-P 0835073	GCC-P 0835076
GCC-P 0833974	GCC-P 0833974	GCC-P 0835110	GCC-P 0835111
GCC-P 0833977	GCC-P 0833978	GCC-P 0835120	GCC-P 0835129
GCC-P 0833979	GCC-P 0833982	GCC-P 0835135	GCC-P 0835136
GCC-P 0833989	GCC-P 0833994	GCC-P 0835151	GCC-P 0835157
GCC-P 0834002	GCC-P 0834004	GCC-P 0835185	GCC-P 0835186
GCC-P 0834008	GCC-P 0834008	GCC-P 0835195	GCC-P 0835201
GCC-P 0834012	GCC-P 0834014	GCC-P 0835215	GCC-P 0835217
GCC-P 0834016	GCC-P 0834027	GCC-P 0835247	GCC-P 0835249
GCC-P 0834030	GCC-P 0834057	GCC-P 0835315	GCC-P 0835316
GCC-P 0834061	GCC-P 0834066	GCC-P 0835376	GCC-P 0835381
GCC-P 0834074	GCC-P 0834074	GCC-P 0835386	GCC-P 0835386
GCC-P 0834079	GCC-P 0834080	GCC-P 0835388	GCC-P 0835388
GCC-P 0834084	GCC-P 0834084	GCC-P 0835402	GCC-P 0835405
GCC-P 0834103	GCC-P 0834106	GCC-P 0835421	GCC-P 0835436
GCC-P 0834108	GCC-P 0834114	GCC-P 0835444	GCC-P 0835451
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GCC-P 0834141	GCC-P 0834142	GCC-P 0835463	GCC-P 0835466
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GCC-P 0834154	GCC-P 0834157	GCC-P 0835509	GCC-P 0835509
GCC-P 0834161	GCC-P 0834161	GCC-P 0835512	GCC-P 0835524
GCC-P 0834167	GCC-P 0834167	GCC-P 0835528	GCC-P 0835533
GCC-P 0834169	GCC-P 0834169	GCC-P 0835543	GCC-P 0835547
GCC-P 0834177	GCC-P 0834177	GCC-P 0835552	GCC-P 0835555
GCC-P 0834179	GCC-P 0834182	GCC-P 0835561	GCC-P 0835567
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GCC-P 0834192	GCC-P 0834197	GCC-P 0835650	GCC-P 0835652
GCC-P 0834198	GCC-P 0834213	GCC-P 0835702	GCC-P 0835732
GCC-P 0834214	GCC-P 0834221	GCC-P 0835737	GCC-P 0835737
GCC-P 0834222	GCC-P 0834226	GCC-P 0835755	GCC-P 0835755
GCC-P 0834233	GCC-P 0834237	GCC-P 0835775	GCC-P 0835775
GCC-P 0834243	GCC-P 0834243	GCC-P 0835777	GCC-P 0835779
GCC-P 0834249	GCC-P 0834258	GCC-P 0835788	GCC-P 0835792
GCC-P 0834277	GCC-P 0834296	GCC-P 0835799	GCC-P 0835800
GCC-P 0834311	GCC-P 0834316	GCC-P 0835806	GCC-P 0835807
GCC-P 0834391	GCC-P 0834398	GCC-P 0835818	GCC-P 0835850
GCC-P 0834413	GCC-P 0834415	GCC-P 0835864	GCC-P 0835864
GCC-P 0834430	GCC-P 0834431	GCC-P 0835866	GCC-P 0835866
GCC-P 0834465	GCC-P 0834485	GCC-P 0835874	GCC-P 0835894
GCC-P 0834509	GCC-P 0834511	GCC-P 0835896	GCC-P 0835898
GCC-P 0834527	GCC-P 0834541	GCC-P 0835902	GCC-P 0835904
GCC-P 0834631	GCC-P 0834637	GCC-P 0835927	GCC-P 0835930
GCC-P 0834750	GCC-P 0834751	GCC-P 0835947	GCC-P 0835947
GCC-P 0834777	GCC-P 0834778	GCC-P 0835953	GCC-P 0835953
GCC-P 0834793	GCC-P 0834794	GCC-P 0835955	GCC-P 0835962

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
GCC-P 0835966	GCC-P 0835966	GCC-P 0836905	GCC-P 0836908
GCC-P 0835977	GCC-P 0835977	GCC-P 0836910	GCC-P 0836911
GCC-P 0835992	GCC-P 0835992	GCC-P 0836929	GCC-P 0836935
GCC-P 0835996	GCC-P 0836000	GCC-P 0836948	GCC-P 0836951
GCC-P 0836007	GCC-P 0836007	GCC-P 0836977	GCC-P 0836983
GCC-P 0836029	GCC-P 0836032	GCC-P 0836988	GCC-P 0836992
GCC-P 0836145	GCC-P 0836145	GCC-P 0836998	GCC-P 0837024
GCC-P 0836272	GCC-P 0836277	GCC-P 0837028	GCC-P 0837032
GCC-P 0836286	GCC-P 0836290	GCC-P 0837037	GCC-P 0837038
GCC-P 0836313	GCC-P 0836313	GCC-P 0837041	GCC-P 0837042
GCC-P 0836322	GCC-P 0836322	GCC-P 0837047	GCC-P 0837058
GCC-P 0836375	GCC-P 0836382	GCC-P 0837069	GCC-P 0837072
GCC-P 0836397	GCC-P 0836397	GCC-P 0837083	GCC-P 0837088
GCC-P 0836455	GCC-P 0836455	GCC-P 0837095	GCC-P 0837106
GCC-P 0836458	GCC-P 0836459	GCC-P 0837115	GCC-P 0837119
GCC-P 0836472	GCC-P 0836473	GCC-P 0837131	GCC-P 0837135
GCC-P 0836481	GCC-P 0836485	GCC-P 0837139	GCC-P 0837143
GCC-P 0836487	GCC-P 0836493	GCC-P 0837151	GCC-P 0837159
GCC-P 0836515	GCC-P 0836517	GCC-P 0837169	GCC-P 0837174
GCC-P 0836521	GCC-P 0836521	GCC-P 0837181	GCC-P 0837182
GCC-P 0836524	GCC-P 0836526	GCC-P 0837187	GCC-P 0837188
GCC-P 0836529	GCC-P 0836530	GCC-P 0837190	GCC-P 0837193
GCC-P 0836534	GCC-P 0836534	GCC-P 0837212	GCC-P 0837214
GCC-P 0836537	GCC-P 0836540	GCC-P 0837218	GCC-P 0837218
GCC-P 0836542	GCC-P 0836543	GCC-P 0837240	GCC-P 0837240
GCC-P 0836563	GCC-P 0836563	GCC-P 0837243	GCC-P 0837243
GCC-P 0836567	GCC-P 0836567	GCC-P 0837248	GCC-P 0837248
GCC-P 0836583	GCC-P 0836584	GCC-P 0837250	GCC-P 0837250
GCC-P 0836591	GCC-P 0836601	GCC-P 0837254	GCC-P 0837255
GCC-P 0836605	GCC-P 0836607	GCC-P 0837258	GCC-P 0837263
GCC-P 0836620	GCC-P 0836622	GCC-P 0837273	GCC-P 0837277
GCC-P 0836648	GCC-P 0836669	GCC-P 0837283	GCC-P 0837299
GCC-P 0836672	GCC-P 0836674	GCC-P 0837306	GCC-P 0837306
GCC-P 0836681	GCC-P 0836682	GCC-P 0837323	GCC-P 0837326
GCC-P 0836684	GCC-P 0836704	GCC-P 0837328	GCC-P 0837328
GCC-P 0836710	GCC-P 0836710	GCC-P 0837330	GCC-P 0837330
GCC-P 0836715	GCC-P 0836715	GCC-P 0837334	GCC-P 0837335
GCC-P 0836724	GCC-P 0836727	GCC-P 0837339	GCC-P 0837340
GCC-P 0836744	GCC-P 0836749	GCC-P 0837343	GCC-P 0837352
GCC-P 0836751	GCC-P 0836751	GCC-P 0837354	GCC-P 0837368
GCC-P 0836768	GCC-P 0836769	GCC-P 0837371	GCC-P 0837372
GCC-P 0836777	GCC-P 0836780	GCC-P 0837378	GCC-P 0837378
GCC-P 0836789	GCC-P 0836799	GCC-P 0837426	GCC-P 0837426
GCC-P 0836828	GCC-P 0836828	GCC-P 0837430	GCC-P 0837438
GCC-P 0836841	GCC-P 0836842	GCC-P 0837443	GCC-P 0837443
GCC-P 0836845	GCC-P 0836849	GCC-P 0837446	GCC-P 0837446
GCC-P 0836852	GCC-P 0836857	GCC-P 0837450	GCC-P 0837454
GCC-P 0836867	GCC-P 0836867	GCC-P 0837456	GCC-P 0837462
GCC-P 0836870	GCC-P 0836872	GCC-P 0837464	GCC-P 0837466
GCC-P 0836874	GCC-P 0836884	GCC-P 0837485	GCC-P 0837496
GCC-P 0836888	GCC-P 0836890	GCC-P 0837529	GCC-P 0837541
GCC-P 0836894	GCC-P 0836895	GCC-P 0837552	GCC-P 0837560

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
GCC-P 0837566	GCC-P 0837566	GCC-P 0838290	GCC-P 0838291
GCC-P 0837570	GCC-P 0837572	GCC-P 0838293	GCC-P 0838293
GCC-P 0837586	GCC-P 0837594	GCC-P 0838295	GCC-P 0838295
GCC-P 0837624	GCC-P 0837624	GCC-P 0838309	GCC-P 0838310
GCC-P 0837635	GCC-P 0837635	GCC-P 0838314	GCC-P 0838314
GCC-P 0837650	GCC-P 0837653	GCC-P 0838316	GCC-P 0838316
GCC-P 0837659	GCC-P 0837666	GCC-P 0838318	GCC-P 0838319
GCC-P 0837668	GCC-P 0837671	GCC-P 0838321	GCC-P 0838330
GCC-P 0837675	GCC-P 0837678	GCC-P 0838333	GCC-P 0838334
GCC-P 0837705	GCC-P 0837705	GCC-P 0838338	GCC-P 0838339
GCC-P 0837712	GCC-P 0837713	GCC-P 0838344	GCC-P 0838344
GCC-P 0837727	GCC-P 0837734	GCC-P 0838348	GCC-P 0838349
GCC-P 0837738	GCC-P 0837745	GCC-P 0838351	GCC-P 0838352
GCC-P 0837773	GCC-P 0837774	GCC-P 0838359	GCC-P 0838359
GCC-P 0837777	GCC-P 0837781	GCC-P 0838364	GCC-P 0838365
GCC-P 0837786	GCC-P 0837792	GCC-P 0838368	GCC-P 0838369
GCC-P 0837804	GCC-P 0837808	GCC-P 0838386	GCC-P 0838386
GCC-P 0837813	GCC-P 0837813	GCC-P 0838392	GCC-P 0838393
GCC-P 0837815	GCC-P 0837816	GCC-P 0838397	GCC-P 0838397
GCC-P 0837839	GCC-P 0837839	GCC-P 0838399	GCC-P 0838407
GCC-P 0837847	GCC-P 0837847	GCC-P 0838419	GCC-P 0838420
GCC-P 0837877	GCC-P 0837877	GCC-P 0838428	GCC-P 0838429
GCC-P 0837887	GCC-P 0837889	GCC-P 0838431	GCC-P 0838437
GCC-P 0837892	GCC-P 0837893	GCC-P 0838453	GCC-P 0838454
GCC-P 0837895	GCC-P 0837902	GCC-P 0838456	GCC-P 0838457
GCC-P 0837904	GCC-P 0837913	GCC-P 0838471	GCC-P 0838472
GCC-P 0837916	GCC-P 0837921	GCC-P 0838474	GCC-P 0838474
GCC-P 0837927	GCC-P 0837927	GCC-P 0838507	GCC-P 0838507
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GCC-P 0837953	GCC-P 0837959	GCC-P 0838634	GCC-P 0838636
GCC-P 0837961	GCC-P 0837961	GCC-P 0838656	GCC-P 0838657
GCC-P 0837964	GCC-P 0837967	GCC-P 0838676	GCC-P 0838688
GCC-P 0837970	GCC-P 0837974	GCC-P 0838698	GCC-P 0838701
GCC-P 0837976	GCC-P 0837977	GCC-P 0838703	GCC-P 0838703
GCC-P 0838058	GCC-P 0838058	GCC-P 0838707	GCC-P 0838708
GCC-P 0838076	GCC-P 0838079	GCC-P 0838712	GCC-P 0838713
GCC-P 0838103	GCC-P 0838106	GCC-P 0838720	GCC-P 0838727
GCC-P 0838218	GCC-P 0838222	GCC-P 0838736	GCC-P 0838737
GCC-P 0838227	GCC-P 0838228	GCC-P 0838739	GCC-P 0838739
GCC-P 0838230	GCC-P 0838230	GCC-P 0838745	GCC-P 0838745
GCC-P 0838232	GCC-P 0838232	GCC-P 0838747	GCC-P 0838747
GCC-P 0838236	GCC-P 0838236	GCC-P 0838749	GCC-P 0838750
GCC-P 0838238	GCC-P 0838239	GCC-P 0838755	GCC-P 0838755
GCC-P 0838241	GCC-P 0838242	GCC-P 0838764	GCC-P 0838764
GCC-P 0838246	GCC-P 0838254	GCC-P 0838767	GCC-P 0838767
GCC-P 0838256	GCC-P 0838257	GCC-P 0838770	GCC-P 0838778
GCC-P 0838260	GCC-P 0838266	GCC-P 0838789	GCC-P 0838794
GCC-P 0838268	GCC-P 0838268	GCC-P 0838796	GCC-P 0838796
GCC-P 0838270	GCC-P 0838270	GCC-P 0838799	GCC-P 0838799
GCC-P 0838278	GCC-P 0838280	GCC-P 0838802	GCC-P 0838802
GCC-P 0838282	GCC-P 0838284	GCC-P 0838805	GCC-P 0838805
GCC-P 0838286	GCC-P 0838286	GCC-P 0838814	GCC-P 0838816

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
GCC-P 0838821	GCC-P 0838825	GCC-P 0839771	GCC-P 0839779
GCC-P 0838827	GCC-P 0838829	GCC-P 0839782	GCC-P 0839783
GCC-P 0838833	GCC-P 0838844	GCC-P 0839785	GCC-P 0839785
GCC-P 0838853	GCC-P 0838857	GCC-P 0839787	GCC-P 0839813
GCC-P 0838864	GCC-P 0838874	GCC-P 0839818	GCC-P 0839823
GCC-P 0838877	GCC-P 0838877	GCC-P 0839829	GCC-P 0839830
GCC-P 0838882	GCC-P 0838885	GCC-P 0839846	GCC-P 0839846
GCC-P 0838917	GCC-P 0838917	GCC-P 0839849	GCC-P 0839853
GCC-P 0838919	GCC-P 0838920	GCC-P 0839858	GCC-P 0839863
GCC-P 0838923	GCC-P 0838928	GCC-P 0839865	GCC-P 0839878
GCC-P 0838930	GCC-P 0838931	GCC-P 0839880	GCC-P 0839880
GCC-P 0838937	GCC-P 0838938	GCC-P 0839899	GCC-P 0839901
GCC-P 0838943	GCC-P 0838943	GCC-P 0839906	GCC-P 0839912
GCC-P 0838948	GCC-P 0838951	GCC-P 0839916	GCC-P 0839919
GCC-P 0838954	GCC-P 0838963	GCC-P 0839922	GCC-P 0839926
GCC-P 0838965	GCC-P 0838967	GCC-P 0839931	GCC-P 0839934
GCC-P 0838978	GCC-P 0838991	GCC-P 0839947	GCC-P 0839947
GCC-P 0839001	GCC-P 0839003	GCC-P 0839978	GCC-P 0839982
GCC-P 0839016	GCC-P 0839019	GCC-P 0839992	GCC-P 0839995
GCC-P 0839038	GCC-P 0839038	GCC-P 0840046	GCC-P 0840055
GCC-P 0839041	GCC-P 0839043	GCC-P 0840060	GCC-P 0840062
GCC-P 0839047	GCC-P 0839047	GCC-P 0840069	GCC-P 0840072
GCC-P 0839050	GCC-P 0839056	GCC-P 0840084	GCC-P 0840084
GCC-P 0839069	GCC-P 0839073	GCC-P 0840115	GCC-P 0840127
GCC-P 0839083	GCC-P 0839088	GCC-P 0840153	GCC-P 0840156
GCC-P 0839093	GCC-P 0839094	GCC-P 0840196	GCC-P 0840212
GCC-P 0839097	GCC-P 0839097	GCC-P 0840266	GCC-P 0840269
GCC-P 0839111	GCC-P 0839116	GCC-P 0840275	GCC-P 0840281
GCC-P 0839138	GCC-P 0839139	GCC-P 0840303	GCC-P 0840304
GCC-P 0839144	GCC-P 0839144	GCC-P 0840313	GCC-P 0840314
GCC-P 0839192	GCC-P 0839200	GCC-P 0840317	GCC-P 0840319
GCC-P 0839224	GCC-P 0839225	GCC-P 0840368	GCC-P 0840369
GCC-P 0839249	GCC-P 0839254	GCC-P 0840371	GCC-P 0840371
GCC-P 0839257	GCC-P 0839261	GCC-P 0840392	GCC-P 0840393
GCC-P 0839285	GCC-P 0839327	GCC-P 0840448	GCC-P 0840449
GCC-P 0839330	GCC-P 0839399	GCC-P 0840510	GCC-P 0840512
GCC-P 0839497	GCC-P 0839503	GCC-P 0840528	GCC-P 0840528
GCC-P 0839574	GCC-P 0839578	GCC-P 0840538	GCC-P 0840538
GCC-P 0839580	GCC-P 0839583	GCC-P 0840553	GCC-P 0840556
GCC-P 0839586	GCC-P 0839589	GCC-P 0840559	GCC-P 0840565
GCC-P 0839611	GCC-P 0839619	GCC-P 0840570	GCC-P 0840575
GCC-P 0839623	GCC-P 0839625	GCC-P 0840577	GCC-P 0840580
GCC-P 0839634	GCC-P 0839635	GCC-P 0840586	GCC-P 0840592
GCC-P 0839640	GCC-P 0839644	GCC-P 0840594	GCC-P 0840614
GCC-P 0839653	GCC-P 0839654	GCC-P 0840616	GCC-P 0840620
GCC-P 0839660	GCC-P 0839660	GCC-P 0840622	GCC-P 0840626
GCC-P 0839669	GCC-P 0839672	GCC-P 0840631	GCC-P 0840649
GCC-P 0839684	GCC-P 0839684	GCC-P 0840654	GCC-P 0840669
GCC-P 0839714	GCC-P 0839718	GCC-P 0840679	GCC-P 0840682
GCC-P 0839742	GCC-P 0839743	GCC-P 0840690	GCC-P 0840693
GCC-P 0839760	GCC-P 0839763	GCC-P 0840706	GCC-P 0840711
GCC-P 0839765	GCC-P 0839768	GCC-P 0840713	GCC-P 0840718

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
GCC-P 0840720	GCC-P 0840723	GCC-P 0841462	GCC-P 0841467
GCC-P 0840728	GCC-P 0840738	GCC-P 0841510	GCC-P 0841513
GCC-P 0840757	GCC-P 0840785	GCC-P 0841518	GCC-P 0841521
GCC-P 0840788	GCC-P 0840788	GCC-P 0841552	GCC-P 0841554
GCC-P 0840802	GCC-P 0840808	GCC-P 0841556	GCC-P 0841558
GCC-P 0840830	GCC-P 0840830	GCC-P 0841560	GCC-P 0841561
GCC-P 0840832	GCC-P 0840842	GCC-P 0841572	GCC-P 0841573
GCC-P 0840846	GCC-P 0840848	GCC-P 0841577	GCC-P 0841577
GCC-P 0840850	GCC-P 0840851	GCC-P 0841580	GCC-P 0841582
GCC-P 0840853	GCC-P 0840855	GCC-P 0841598	GCC-P 0841599
GCC-P 0840857	GCC-P 0840858	GCC-P 0841612	GCC-P 0841613
GCC-P 0840860	GCC-P 0840861	GCC-P 0841626	GCC-P 0841628
GCC-P 0840865	GCC-P 0840865	GCC-P 0841635	GCC-P 0841638
GCC-P 0840868	GCC-P 0840875	GCC-P 0841673	GCC-P 0841676
GCC-P 0840880	GCC-P 0840883	GCC-P 0841737	GCC-P 0841738
GCC-P 0840888	GCC-P 0840895	GCC-P 0841741	GCC-P 0841743
GCC-P 0840903	GCC-P 0840908	GCC-P 0841763	GCC-P 0841764
GCC-P 0840916	GCC-P 0840917	GCC-P 0841834	GCC-P 0841836
GCC-P 0840921	GCC-P 0840925	GCC-P 0841838	GCC-P 0841846
GCC-P 0840932	GCC-P 0840934	GCC-P 0841852	GCC-P 0841855
GCC-P 0840938	GCC-P 0840939	GCC-P 0841858	GCC-P 0841859
GCC-P 0840965	GCC-P 0840965	GCC-P 0841863	GCC-P 0841863
GCC-P 0840967	GCC-P 0840968	GCC-P 0841911	GCC-P 0841921
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GCC-P 0840985	GCC-P 0840992	GCC-P 0841974	GCC-P 0841984
GCC-P 0840999	GCC-P 0841000	GCC-P 0841989	GCC-P 0841998
GCC-P 0841005	GCC-P 0841005	GCC-P 0842003	GCC-P 0842009
GCC-P 0841019	GCC-P 0841020	GCC-P 0842012	GCC-P 0842013
GCC-P 0841027	GCC-P 0841029	GCC-P 0842015	GCC-P 0842020
GCC-P 0841032	GCC-P 0841037	GCC-P 0842026	GCC-P 0842027
GCC-P 0841053	GCC-P 0841059	GCC-P 0842032	GCC-P 0842036
GCC-P 0841065	GCC-P 0841068	GCC-P 0842038	GCC-P 0842043
GCC-P 0841076	GCC-P 0841085	GCC-P 0842049	GCC-P 0842051
GCC-P 0841092	GCC-P 0841098	GCC-P 0842055	GCC-P 0842060
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GCC-P 0841154	GCC-P 0841154	GCC-P 0842111	GCC-P 0842120
GCC-P 0841196	GCC-P 0841198	GCC-P 0842126	GCC-P 0842127
GCC-P 0841202	GCC-P 0841203	GCC-P 0842131	GCC-P 0842134
GCC-P 0841248	GCC-P 0841248	GCC-P 0842152	GCC-P 0842153
GCC-P 0841257	GCC-P 0841257	GCC-P 0842161	GCC-P 0842167
GCC-P 0841280	GCC-P 0841282	GCC-P 0842188	GCC-P 0842189
GCC-P 0841288	GCC-P 0841288	GCC-P 0842197	GCC-P 0842197
GCC-P 0841307	GCC-P 0841314	GCC-P 0842215	GCC-P 0842217
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GCC-P 0841429	GCC-P 0841430	GCC-P 0842250	GCC-P 0842257
GCC-P 0841436	GCC-P 0841436	GCC-P 0842259	GCC-P 0842263
GCC-P 0841440	GCC-P 0841443	GCC-P 0842280	GCC-P 0842281
GCC-P 0841452	GCC-P 0841455	GCC-P 0842287	GCC-P 0842290

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
GCC-P 0842298	GCC-P 0842298	GCC-P 0843159	GCC-P 0843159
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GCC-P 0842397	GCC-P 0842400	GCC-P 0843161	GCC-P 0843161
GCC-P 0842456	GCC-P 0842460	GCC-P 0843162	GCC-P 0843162
GCC-P 0842472	GCC-P 0842474	GCC-P 0843165	GCC-P 0843167
GCC-P 0842510	GCC-P 0842511	GCC-P 0843172	GCC-P 0843172
GCC-P 0842544	GCC-P 0842544	GCC-P 0843186	GCC-P 0843186
GCC-P 0842625	GCC-P 0842631	GCC-P 0843196	GCC-P 0843198
GCC-P 0842637	GCC-P 0842639	GCC-P 0843199	GCC-P 0843199
GCC-P 0842648	GCC-P 0842649	GCC-P 0843200	GCC-P 0843200
GCC-P 0842666	GCC-P 0842667	GCC-P 0843202	GCC-P 0843202
GCC-P 0842672	GCC-P 0842676	GCC-P 0843207	GCC-P 0843207
GCC-P 0842683	GCC-P 0842684	GCC-P 0843208	GCC-P 0843208
GCC-P 0842687	GCC-P 0842692	GCC-P 0843212	GCC-P 0843212
GCC-P 0842704	GCC-P 0842705	GCC-P 0843221	GCC-P 0843221
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GCC-P 0842718	GCC-P 0842723	GCC-P 0843304	GCC-P 0843317
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GCC-P 0842930	GCC-P 0842930	GCC-P 0843562	GCC-P 0843562
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GCC-P 0842933	GCC-P 0842933	GCC-P 0843572	GCC-P 0843572
GCC-P 0842934	GCC-P 0842934	GCC-P 0843574	GCC-P 0843577
GCC-P 0842935	GCC-P 0842935	GCC-P 0843582	GCC-P 0843583
GCC-P 0842942	GCC-P 0842948	GCC-P 0843591	GCC-P 0843591
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GCC-P 0842959	GCC-P 0842962	GCC-P 0843632	GCC-P 0843632
GCC-P 0842983	GCC-P 0842985	GCC-P 0843657	GCC-P 0843668
GCC-P 0842988	GCC-P 0842990	GCC-P 0843678	GCC-P 0843682
GCC-P 0843015	GCC-P 0843018	GCC-P 0843693	GCC-P 0843712
GCC-P 0843054	GCC-P 0843055	GCC-P 0843715	GCC-P 0843716
GCC-P 0843060	GCC-P 0843060	GCC-P 0843720	GCC-P 0843721
GCC-P 0843062	GCC-P 0843064	GCC-P 0843725	GCC-P 0843729
GCC-P 0843079	GCC-P 0843079	GCC-P 0843744	GCC-P 0843745
GCC-P 0843082	GCC-P 0843083	GCC-P 0843747	GCC-P 0843751

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
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GCC-P 0843996	GCC-P 0844001	GCC-P 0852115	GCC-P 0852115
GCC-P 0844078	GCC-P 0844079	GCC-P 0852117	GCC-P 0852206
GCC-P 0844199	GCC-P 0844206	GCC-P 0852208	GCC-P 0852277
GCC-P 0844215	GCC-P 0844216	GCC-P 0852426	GCC-P 0853367
GCC-P 0844234	GCC-P 0844239	GCC-P 0853525	GCC-P 0853588
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GCC-P 0844976	GCC-P 0844989	GCC-P 0854900	GCC-P 0854903
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GCC-P 0845122	GCC-P 0845126	GCC-P 0855299	GCC-P 0855304
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GCC-P 0851918	GCC-P 0851927	GCC-P 0858762	GCC-P 0858769

Documents Considered   **EXHIBIT 2**

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GCC-P 0859095	GCC-P 0859097	GCC-P 0865387	GCC-P 0865390
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GCC-P 0859727	GCC-P 0859736	GCC-P 0867110	GCC-P 0867127
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Documents Considered   **EXHIBIT 2**

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Documents Considered   **EXHIBIT 2**

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Documents Considered   **EXHIBIT 2**

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Documents Considered   **EXHIBIT 2**

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Documents Considered   **EXHIBIT 2**

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Documents Considered   **EXHIBIT 2**

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Documents Considered   **EXHIBIT 2**

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Documents Considered   **EXHIBIT 2**

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NYGSAA0175652	NYGSAA0175652	NYGSAA0201330	NYGSAA0201611
NYGSAA0175830	NYGSAA0175831	NYGSAA0201800	NYGSAA0202399
NYGSAA0175842	NYGSAA0175842	NYGSAA0202405	NYGSAA0202780
NYGSAA0176105	NYGSAA0176105	NYGSAA0202786	NYGSAA0202977
NYGSAA0176108	NYGSAA0176108	NYGSAA0202981	NYGSAA0203006
NYGSAA0177185	NYGSAA0177186	NYGSAA0203773	NYGSAA0203966
NYGSAA0177212	NYGSAA0177214	NYGSAA0203969	NYGSAA0204250
NYGSAA0177223	NYGSAA0177224	NYGSAA0204760	NYGSAA0204945
NYGSAA0177275	NYGSAA0177275	NYGSAA0204948	NYGSAA0205229
NYGSAA0177279	NYGSAA0177280	NYGSAA0205759	NYGSAA0205948
NYGSAA0177478	NYGSAA0177482	NYGSAA0206009	NYGSAA0206278
NYGSAA0177508	NYGSAA0177509	NYGSAA0206342	NYGSAA0206591
NYGSAA0177661	NYGSAA0177662	NYGSAA0206593	NYGSAA0207038

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
NYGSAA0207044	NYGSAA0207533	NYGSAA0232346	NYGSAA0232490
NYGSAA0207599	NYGSAA0207804	NYGSAA0232508	NYGSAA0232590
NYGSAA0208125	NYGSAA0208348	NYGSAA0232595	NYGSAA0232667
NYGSAA0208355	NYGSAA0209364	NYGSAA0233335	NYGSAA0233351
NYGSAA0209385	NYGSAA0210515	NYGSAA0233355	NYGSAA0235854
NYGSAA0210525	NYGSAA0211014	NYGSAA0235954	NYGSAA0235954
NYGSAA0211064	NYGSAA0211267	NYGSAA0236074	NYGSAA0236368
NYGSAA0211288	NYGSAA0211577	NYGSAA0236488	NYGSAA0236785
NYGSAA0211598	NYGSAA0211601	NYGSAA0237522	NYGSAA0237771
NYGSAA0211688	NYGSAA0212199	NYGSAA0237775	NYGSAA0238070
NYGSAA0212203	NYGSAA0212404	NYGSAA0238399	NYGSAA0238603
NYGSAA0212409	NYGSAA0212920	NYGSAA0238605	NYGSAA0241354
NYGSAA0212936	NYGSAA0213777	NYGSAA0242810	NYGSAA0243628
NYGSAA0213830	NYGSAA0213830	NYGSAA0243824	NYGSAA0243826
NYGSAA0213839	NYGSAA0214376	NYGSAA0243849	NYGSAA0243852
NYGSAA0214384	NYGSAA0214593	NYGSAA0243857	NYGSAA0243864
NYGSAA0214603	NYGSAA0214908	NYGSAA0243911	NYGSAA0243916
NYGSAA0214946	NYGSAA0215426	NYGSAA0244308	NYGSAA0244311
NYGSAA0215431	NYGSAA0215968	NYGSAA0244315	NYGSAA0244322
NYGSAA0215974	NYGSAA0216185	NYGSAA0244530	NYGSAA0244550
NYGSAA0216876	NYGSAA0216954	NYGSAA0245042	NYGSAA0245052
NYGSAA0216982	NYGSAA0217443	NYGSAA0245226	NYGSAA0245242
NYGSAA0217748	NYGSAA0217961	NYGSAA0245335	NYGSAA0245335
NYGSAA0218004	NYGSAA0218565	NYGSAA0245366	NYGSAA0245383
NYGSAA0218570	NYGSAA0218879	NYGSAA0245427	NYGSAA0245433
NYGSAA0219581	NYGSAA0220368	NYGSAA0245495	NYGSAA0245496
NYGSAA0220402	NYGSAA0220765	NYGSAA0245502	NYGSAA0245504
NYGSAA0221141	NYGSAA0221722	NYGSAA0245628	NYGSAA0245637
NYGSAA0221730	NYGSAA0221941	NYGSAA0245736	NYGSAA0245738
NYGSAA0222024	NYGSAA0222106	NYGSAA0245971	NYGSAA0245973
NYGSAA0222115	NYGSAA0222618	NYGSAA0245992	NYGSAA0246011
NYGSAA0222941	NYGSAA0223013	NYGSAA0246297	NYGSAA0246298
NYGSAA0223119	NYGSAA0223698	NYGSAA0246439	NYGSAA0246453
NYGSAA0223707	NYGSAA0224146	NYGSAA0246465	NYGSAA0246469
NYGSAA0224159	NYGSAA0224382	NYGSAA0246475	NYGSAA0246480
NYGSAA0224385	NYGSAA0224652	NYGSAA0246638	NYGSAA0246656
NYGSAA0225390	NYGSAA0225396	NYGSAA0246679	NYGSAA0246694
NYGSAA0225509	NYGSAA0225589	NYGSAA0246723	NYGSAA0246726
NYGSAA0226749	NYGSAA0226958	NYGSAA0246788	NYGSAA0246792
NYGSAA0227011	NYGSAA0227452	NYGSAA0246844	NYGSAA0246847
NYGSAA0227511	NYGSAA0227704	NYGSAA0246895	NYGSAA0246897
NYGSAA0228271	NYGSAA0228664	NYGSAA0246900	NYGSAA0246901
NYGSAA0228727	NYGSAA0229290	NYGSAA0246910	NYGSAA0246916
NYGSAA0229293	NYGSAA0229490	NYGSAA0246956	NYGSAA0246958
NYGSAA0229493	NYGSAA0229692	NYGSAA0246985	NYGSAA0246985
NYGSAA0229706	NYGSAA0230135	NYGSAA0247073	NYGSAA0247080
NYGSAA0230148	NYGSAA0230149	NYGSAA0247208	NYGSAA0247213
NYGSAA0230195	NYGSAA0230546	NYGSAA0247220	NYGSAA0247223
NYGSAA0230606	NYGSAA0230615	NYGSAA0247227	NYGSAA0247227
NYGSAA0230623	NYGSAA0230767	NYGSAA0247230	NYGSAA0247232
DNYGSAA0230820	NYGSAA0230845	NYGSAA0247265	NYGSAA0247266
NYGSAA0230957	NYGSAA0231329	NYGSAA0247339	NYGSAA0247351

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
NYGSAA0247384	NYGSAA0247419	NYGSAA0253238	NYGSAA0253250
NYGSAA0247430	NYGSAA0247485	NYGSAA0253277	NYGSAA0253288
NYGSAA0247497	NYGSAA0247498	NYGSAA0253314	NYGSAA0253319
NYGSAA0247527	NYGSAA0247575	NYGSAA0253333	NYGSAA0253364
NYGSAA0247586	NYGSAA0247599	NYGSAA0253381	NYGSAA0253393
NYGSAA0247635	NYGSAA0247655	NYGSAA0253433	NYGSAA0253443
NYGSAA0247679	NYGSAA0247710	NYGSAA0253475	NYGSAA0253483
NYGSAA0247744	NYGSAA0247756	NYGSAA0253485	NYGSAA0253496
NYGSAA0247767	NYGSAA0247794	NYGSAA0253562	NYGSAA0253581
NYGSAA0247842	NYGSAA0247877	NYGSAA0253623	NYGSAA0253642
NYGSAA0247957	NYGSAA0247963	NYGSAA0253681	NYGSAA0253698
NYGSAA0247976	NYGSAA0247980	NYGSAA0253708	NYGSAA0253715
NYGSAA0247985	NYGSAA0247989	NYGSAA0253758	NYGSAA0253780
NYGSAA0247994	NYGSAA0247994	NYGSAA0253816	NYGSAA0253826
NYGSAA0248229	NYGSAA0248338	NYGSAA0253875	NYGSAA0253897
NYGSAA0248489	NYGSAA0248509	NYGSAA0253920	NYGSAA0253930
NYGSAA0248517	NYGSAA0248529	NYGSAA0253974	NYGSAA0253994
NYGSAA0248535	NYGSAA0248562	NYGSAA0254024	NYGSAA0254036
NYGSAA0248593	NYGSAA0248599	NYGSAA0254038	NYGSAA0254044
NYGSAA0248618	NYGSAA0248648	NYGSAA0254060	NYGSAA0254089
NYGSAA0248724	NYGSAA0248734	NYGSAA0254113	NYGSAA0254130
NYGSAA0248771	NYGSAA0248773	NYGSAA0254198	NYGSAA0254212
NYGSAA0248817	NYGSAA0248838	NYGSAA0254230	NYGSAA0254239
NYGSAA0248852	NYGSAA0248856	NYGSAA0254275	NYGSAA0254291
NYGSAA0248950	NYGSAA0248980	NYGSAA0254324	NYGSAA0254338
NYGSAA0248983	NYGSAA0249002	NYGSAA0254365	NYGSAA0254377
NYGSAA0249014	NYGSAA0249016	NYGSAA0254415	NYGSAA0254455
NYGSAA0249030	NYGSAA0249032	NYGSAA0254500	NYGSAA0254508
NYGSAA0249039	NYGSAA0249048	NYGSAA0254526	NYGSAA0254547
NYGSAA0249060	NYGSAA0249066	NYGSAA0254589	NYGSAA0254607
NYGSAA0249071	NYGSAA0249076	NYGSAA0254648	NYGSAA0254657
NYGSAA0249204	NYGSAA0249207	NYGSAA0254677	NYGSAA0254698
NYGSAA0249220	NYGSAA0249259	NYGSAA0254832	NYGSAA0254838
NYGSAA0249263	NYGSAA0249278	NYGSAA0254853	NYGSAA0254858
NYGSAA0249305	NYGSAA0249361	NYGSAA0254876	NYGSAA0254889
NYGSAA0249365	NYGSAA0249378	NYGSAA0254922	NYGSAA0254957
NYGSAA0249386	NYGSAA0249387	NYGSAA0254959	NYGSAA0254965
NYGSAA0249745	NYGSAA0249765	NYGSAA0254980	NYGSAA0254996
NYGSAA0249830	NYGSAA0249833	NYGSAA0255014	NYGSAA0255032
NYGSAA0249964	NYGSAA0249978	NYGSAA0255062	NYGSAA0255074
NYGSAA0250029	NYGSAA0250105	NYGSAA0255114	NYGSAA0255115
NYGSAA0250192	NYGSAA0250195	NYGSAA0255166	NYGSAA0255171
NYGSAA0250373	NYGSAA0250384	NYGSAA0255178	NYGSAA0255184
NYGSAA0250460	NYGSAA0250681	NYGSAA0255302	NYGSAA0255317
NYGSAA0250710	NYGSAA0250799	NYGSAA0255621	NYGSAA0255633
NYGSAA0250875	NYGSAA0250889	NYGSAA0255671	NYGSAA0255708
NYGSAA0250893	NYGSAA0250909	NYGSAA0255897	NYGSAA0255924
NYGSAA0251043	NYGSAA0251047	NYGSAA0256223	NYGSAA0256260
NYGSAA0251083	NYGSAA0251391	NYGSAA0256338	NYGSAA0256368
NYGSAA0253106	NYGSAA0253127	NYGSAA0257019	NYGSAA0257042
NYGSAA0253171	NYGSAA0253178	NYGSAA0257173	NYGSAA0257201
NYGSAA0253195	NYGSAA0253208	NYGSAA0257260	NYGSAA0257288

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
NYGSAA0257470	NYGSAA0257504	NYGSAA0263540	NYGSAA0263546
NYGSAA0257574	NYGSAA0257610	NYGSAA0263583	NYGSAA0263584
NYGSAA0257660	NYGSAA0257679	NYGSAA0263684	NYGSAA0263692
NYGSAA0257721	NYGSAA0257741	NYGSAA0263737	NYGSAA0263745
NYGSAA0257762	NYGSAA0257780	NYGSAA0263776	NYGSAA0263804
NYGSAA0258208	NYGSAA0258223	NYGSAA0263806	NYGSAA0263806
NYGSAA0258271	NYGSAA0258283	NYGSAA0263964	NYGSAA0263966
NYGSAA0258358	NYGSAA0258371	NYGSAA0264124	NYGSAA0264129
NYGSAA0258386	NYGSAA0258399	NYGSAA0264573	NYGSAA0264585
NYGSAA0258524	NYGSAA0258550	NYGSAA0264612	NYGSAA0264621
NYGSAA0258579	NYGSAA0258608	NYGSAA0264649	NYGSAA0264664
NYGSAA0258636	NYGSAA0258659	NYGSAA0264681	NYGSAA0264682
NYGSAA0258683	NYGSAA0258719	NYGSAA0274200	NYGSAA0274206
NYGSAA0258756	NYGSAA0258785	NYGSAA0274332	NYGSAA0274338
NYGSAA0258818	NYGSAA0258850	NYGSAA0274370	NYGSAA0274379
NYGSAA0258859	NYGSAA0258881	NYGSAA0274514	NYGSAA0274527
NYGSAA0258883	NYGSAA0258908	NYGSAA0274550	NYGSAA0274553
NYGSAA0258946	NYGSAA0258954	NYGSAA0274555	NYGSAA0274558
NYGSAA0258956	NYGSAA0258963	NYGSAA0274563	NYGSAA0274566
NYGSAA0258967	NYGSAA0259000	NYGSAA0274570	NYGSAA0274573
NYGSAA0259226	NYGSAA0259230	NYGSAA0274576	NYGSAA0274577
NYGSAA0259281	NYGSAA0259307	NYGSAA0274580	NYGSAA0274592
NYGSAA0259412	NYGSAA0259420	NYGSAA0274596	NYGSAA0274604
NYGSAA0259470	NYGSAA0259474	NYGSAA0274637	NYGSAA0274643
NYGSAA0259580	NYGSAA0259656	NYGSAA0274740	NYGSAA0274751
NYGSAA0259660	NYGSAA0259663	NYGSAA0274915	NYGSAA0274920
NYGSAA0259674	NYGSAA0259722	NYGSAA0275329	NYGSAA0275336
NYGSAA0259757	NYGSAA0259770	NYGSAB0000001	NYGSAB0000042
NYGSAA0259789	NYGSAA0259793	SECSFD0000376	SECSFD0000376
NYGSAA0259876	NYGSAA0259879	SECSFD0000616	SECSFD0000616
NYGSAA0259905	NYGSAA0259922	SECSFD0001093	SECSFD0001093
NYGSAA0259951	NYGSAA0260008	SECSFD0001456	SECSFD0001456
NYGSAA0260037	NYGSAA0260062	SECSFD0001630	SECSFD0001630
NYGSAA0260119	NYGSAA0260141	SECSFD0002075	SECSFD0002075
NYGSAA0260208	NYGSAA0260233	SECSFD0002318	SECSFD0002408
NYGSAA0260286	NYGSAA0260311	SECSFD0002966	SECSFD0002966
NYGSAA0260347	NYGSAA0260877	SECSFD0003262	SECSFD0003262
NYGSAA0260994	NYGSAA0260998	09-01182-ADP-0000001	09-01182-ADP-0000026
NYGSAA0261627	NYGSAA0261647	09-01182-MLPFS-0000001	09-01182-MLPFS-0001984
NYGSAA0261661	NYGSAA0261666	BDO_T_0000001	BDO_T_0003870
NYGSAA0261842	NYGSAA0261844	BDO_T_0004190	BDO_T_0004286
NYGSAA0261954	NYGSAA0261963	BDO_T_0004295	BDO_T_0004306
NYGSAA0262030	NYGSAA0262043	BDO_T_0004360	BDO_T_0004407
NYGSAA0262048	NYGSAA0262054	BDO_T_0004421	BDO_T_0004484
NYGSAA0262177	NYGSAA0262205	BDO_T_0004502	BDO_T_0004553
NYGSAA0262425	NYGSAA0262426	BDO_T_0004665	BDO_T_0004715
NYGSAA0262635	NYGSAA0262637	BDO_T_0004781	BDO_T_0004788
NYGSAA0263068	NYGSAA0263070	BDO_T_0004911	BDO_T_0023543
NYGSAA0263116	NYGSAA0263119	BDO_T_0023618	BDO_T_0023642
NYGSAA0263122	NYGSAA0263144	BDO_T_0023663	BDO_T_0023663
NYGSAA0263305	NYGSAA0263332	BDO_T_0023672	BDO_T_0023685
NYGSAA0263401	NYGSAA0263407	BDO_T_0023737	BDO_T_0023745

Documents Considered   **EXHIBIT 2**

Bates Begin	Bates End	Bates Begin	Bates End
BDO_T_0023882	BDO_T_0025087	BDO_T_0042908	BDO_T_0042962
BDO_T_0025111	BDO_T_0025127	BDO_T_0043009	BDO_T_0043029
BDO_T_0025138	BDO_T_0025967	BDO_T_0043055	BDO_T_0043120
BDO_T_0028651	BDO_T_0028653	BDO_T_0043578	BDO_T_0043606
BDO_T_0029997	BDO_T_0030059	BDO_T_0043862	BDO_T_0043886
BDO_T_0031025	BDO_T_0031025	BDO_T_0043907	BDO_T_0043952
BDO_T_0032185	BDO_T_0035668	BDO_T_0044025	BDO_T_0044592
BDO_T_0035691	BDO_T_0035779	BDO_T_0044662	BDO_T_0044675
BDO_T_0035786	BDO_T_0035823	BDO_T_0044677	BDO_T_0044679
BDO_T_0035835	BDO_T_0037366	BDO_T_0044683	BDO_T_0044684
BDO_T_0037477	BDO_T_0037511	BDO_T_0044703	BDO_T_0045180
BDO_T_0037608	BDO_T_0037625	BDO_T_0045240	BDO_T_0045747
BDO_T_0038191	BDO_T_0038271	BDO_T_0046077	BDO_T_0046313
BDO_T_0038394	BDO_T_0038625	BDO_T_0046811	BDO_T_0046863
BDO_T_0038627	BDO_T_0038699	BDO_T_0046888	BDO_T_0046892
BDO_T_0038701	BDO_T_0038715	BDO_T_0047108	BDO_T_0047236
BDO_T_0038717	BDO_T_0038722	BDO_T_0047416	BDO_T_0047420
BDO_T_0038797	BDO_T_0038831	BDO_T_0047429	BDO_T_0047430
BDO_T_0038833	BDO_T_0038843	BDO_T_0047490	BDO_T_0047596
BDO_T_0038858	BDO_T_0038902	BDO_T_0047643	BDO_T_0047735
BDO_T_0038904	BDO_T_0038920	BDO_T_0048375	BDO_T_0050279
BDO_T_0038922	BDO_T_0038937	BDO_T_0050476	BDO_T_0050970
BDO_T_0039102	BDO_T_0039107	BDO0009079	BDO0009104
BDO_T_0039109	BDO_T_0039115	CITI_MERKIN_00000001	CITI_MERKIN_00000822
BDO_T_0039117	BDO_T_0039127	HBUS-TRUSTEE070320	HBUS-TRUSTEE070639
BDO_T_0039218	BDO_T_0039224	HBUS-TRUSTEE070641	HBUS-TRUSTEE071736
BDO_T_0039342	BDO_T_0039353	JPMCMERK-0001	JPMCMERK-4316
BDO_T_0039530	BDO_T_0039531	JPMCMERK-4321	JPMCMERK-7459
BDO_T_0039792	BDO_T_0039895	ML_MERKIN00001	ML_MERKIN00014
BDO_T_0039974	BDO_T_0040020	MSMERKIN-00008015	MSMERKIN-00026577
BDO_T_0040022	BDO_T_0040058	MSMERKIN-00026578	MSMERKIN-00036967
BDO_T_0040216	BDO_T_0040217	NYU01845	NYU01846
BDO_T_0040754	BDO_T_0040781	PG0000001	PG0000008
BDO_T_0040788	BDO_T_0040795	PG0000871	PG0000873
BDO_T_0040851	BDO_T_0040878	Wells Fargo-Madoff 000001	Wells Fargo-Madoff 000069
BDO_T_0042424	BDO_T_0042434		

Response of Defendants J. Ezra Merkin and Gabriel Capital Corporation to Plaintiff's Statement of Undisputed Material Facts, and Statement of Additional Facts in Opposition to Plaintiff's Motion for Summary Judgment and in Support of Defendants' Cross-Motion for Summary Judgment

October 30, 2013 letter from Neil Steiner (Dechert) to Hon. Melanie L. Cyganowski regarding Trustee's Motion to Compel

June 6, 2014 letter from Neil Steiner (Dechert) to Edward J. Jacobs and Sarah Truong (BakerHostetler) regarding production of bank account statements

January 5, 2015 letter from Neil Steiner (Dechert) to Hon. Melanie L. Cyganowski regarding production of bank account statements

January 9, 2015 letter from Neil Steiner (Dechert) to Hon. Melanie L. Cyganowski regarding production of bank account statements

Michael Autera Dep. Tr., Oct. 22-23, 2014

J. Ezra Merkin Dep. Tr., Feb. 24-25, 2015

Terry D. Warfield et al., Intermediate Accounting (Wiley 15th ed. 2013)

Restatement (Third) of Restitution and Unjust Enrichment § 59 (2011)

Picard v. Charles Ellerin Revocable Trust, 10-cv-04398, 2012 WL 892514 (S.D.N.Y. 2012)

U.S. v. Henshaw, 388 F.3d 738 (10th Cir. 2004)

McHale v. Boulder Capital LLC (In re 1031 Tax Gr'p, LLC), 439 B.R. 78 (SMB) (Bankr. S.D.N.Y. 2010)

Burtch v. Hydraquip, Inc. (In re Mushroom Transportation. Co., Inc.), 228 B.R. 244 (E.D. Pa. 1998)

EXHIBIT 3

EXHIBIT 3

List of Known BLMIS/Bernard L. Madoff Bank and Brokerage Accounts

Name on Account Statement - 1	Name on Account Statement - 2	Date of Name Change	Banking / Financial Institution[1]	Account Number	Earliest Available Statement	Latest Available Statement
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bank of America	xxx-x8229	Dec-06	Feb-09
Bernard L. Madoff	No Change	n/a	Bank of America	xxxx-x-x0329	Dec-98	Jun-01
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bank of New York	xx4239	Mar-05	May-07
Master Trust - Master Custody Account / Bernard L Madoff	Custodian Account / Bernard L Madoff	Dec-00	Bank of New York	xx6715	Jul-99	Jun-09
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bank of New York	xxx-xx0052	May-08	Dec-08
Bernard L. Madoff	No Change	n/a	Bank of New York	xxx-xxx1050	Jul-99	May-09
Bernard L Madoff / Ruth Madoff	No Change	n/a	Bank of New York	xxx-xxx2156	Jan-02	Dec-02
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bank of New York	xxx-xxx2-393	Jul-99	Jan-09
Bernard L Madoff / Ruth Madoff	No Change	n/a	Bank of New York	xxxxxx2690	Dec-97	Jul-10
Bernard L Madoff	No Change	n/a	Bank of New York	xxx-xxx3-878	Jan-98	Apr-00
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bank of New York	xxx-xxx4-391	May-03	Jan-09
Bernard L. Madoff	No Change	n/a	Bank of New York	xxx-xxx6-412	Jun-99	May-09
Bernard L. Madoff	Bernard L Madoff Investment Securities LLC	May-01	Bank of New York	xxx-xxx6-621	Jan-98	Jan-09
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bank of New York	xxx-xxx6-918	Sep-03	Feb-09
Bernard L. Madoff	Bernard L Madoff Investment Securities LLC	May-01	Bank of New York	xxx-xxx7-065	Jun-00	Aug-07
Bernard L. Madoff	Bernard L Madoff Investment Securities LLC	May-01	Bank of New York	xxx-xxx7-826	Jan-98	Jan-09
Bernard L. Madoff	Bernard L Madoff Investment Securities LLC	May-01	Bank of New York	xxx-xxx9-934	Jan-98	Jan-09
Bernard L Madoff Securities LLC	No Change	n/a	Bank of New York / Pershing LLC (Imperial Capital)	xxx-xx7646	Apr-08	Dec-08
Bernard L Madoff Securities	No Change	n/a	Bank of New York / Pershing LLC (Janco Partners Inc)	xxx-xx2296	Mar-05	Dec-08
Bernard L. Madoff	No Change	n/a	Bank of New York / Pershing LLC (Link Brokers Derivatives Corporation)	xxx-xx1141	Oct-08	Dec-08
Bernard L Madoff Inv Sec LLC c/o Bernard L Madoff Inv Sec LLC	No Change	n/a	Bank of New York / Pershing LLC (Merriman Curhan Ford)	xxx-xx0425	Dec-07	Dec-08
Bernard L Madoff Inv Sec LLC c/o Bernard L Madoff Inv Sec L	No Change	n/a	Bank of New York / Pershing LLC (Merriman Curhan Ford)	xxx-xx3028	Jun-06	Sep-08
Bernard L Madoff Inv Sec LLC c/o Bernard L Madoff Inv Sec LLC	No Change	n/a	Bank of New York / Pershing LLC (Merriman Curhan Ford)	xxx-xx5612	Aug-08	Sep-08
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bank of New York / Pershing LLC (Pali Capital Inc)	xxx-xx5078	Mar-08	Dec-08
Bernard L Madoff	No Change	n/a	Bank of Tokyo	xxx-xx0025	Nov-98	Dec-98
Bernard L. Madoff	No Change	n/a	Bankers Trust Company	xx-xx0-417	Dec-98	Jan-01
Bernard L. Madoff	No Change	n/a	Bankers Trust Company	xx-xx0-599	Dec-98	Jul-00
Madoff, Bernard L.	No Change	n/a	Banque Nationale de Paris	xxx-xxxxxx-xxx-x00-47	Nov-98	Mar-00
Bernard L. Madoff Inv Sec LLC	No Change	n/a	Barclays / Lehman	xxx1370	May-07	Aug-08
Bernard L. Madoff	No Change	n/a	Barclays / Lehman	xxx8820	Sep-04	Dec-05
Bernard L Madoff Inv Sec	No Change	n/a	Barclays / Lehman	xxx-x1151	Dec-06	Feb-07
Bernard L Madoff Inv Sec	No Change	n/a	Barclays / Lehman	xxx-x1172	Feb-05	Jun-07
Bernard L Madoff Inv Sec	No Change	n/a	Barclays / Lehman	xxx-x1574	Dec-06	Dec-06
Bernard L Madoff Inv Sec	No Change	n/a	Barclays / Lehman	xxx-x3646	Oct-06	Nov-07
Bernard L Madoff Inv Sec	No Change	n/a	Barclays / Lehman	xxx-x3680	Jul-07	Jul-08
Bernard L Madoff Investment Securities LLC	No Change	n/a	Barclays / Lehman	xxx-x4435	May-07	Nov-08
Bernard L. Madoff	No Change	n/a	Barclays / Lehman	xxx-x6152	Jun-03	May-06
Bernard L Madoff Inv Sec	No Change	n/a	Barclays / Lehman	xxx-x7981	Feb-07	May-07
Bernard L Madoff Inv Sec	No Change	n/a	Barclays / Lehman	xxx-x8624	Jan-07	Mar-07
Bernard L. Madoff	No Change	n/a	Barclays / Lehman	xxx-x4398	Sep-00	Nov-08
Mr ou Mme Bernard Madoff	No Change	n/a	Barclays Bank PLC	xxxxxx x 01 01	Dec-03	Nov-08
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bear Stearns	xxx-xxxx1 418	May-05	Sep-08
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bear Stearns	xxx-xxxx1 JJ4	May-05	Mar-08
Bernard L. Madoff	Bernard L Madoff Investment Securities LLC	May-04	Bear Stearns	xxx-xxxx8 163	Jun-98	Apr-06
Bernard Madoff Securities LLC	No Change	n/a	Bear Stearns Securities Corp (American Technology Research)	xxx-xxxx9 999	May-07	Sep-08
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bear Stearns Securities Corp (Cohmad Securities Corp)	xxx-xxxx1 018	May-01	Feb-06
Madoff Investment Securities FAO Madoff Inv Securities	No Change	n/a	Bear Stearns Securities Corp (Friedman, Billings Ramsey & Co)	xxx-xxxx2 R55	Apr-06	Mar-08

EXHIBIT 3

List of Known BLMIS/Bernard L. Madoff Bank and Brokerage Accounts

Name on Account Statement - 1	Name on Account Statement - 2	Date of Name Change	Banking / Financial Institution[1]	Account Number	Earliest Available Statement	Latest Available Statement
Madoff Investment	No Change	n/a	Bear Stearns Securities Corp (Gabelli & Company Inc)	xxx-xxxx7 125	Apr-08	Sep-08
Bernard L Madoff Sec LLC	No Change	n/a	Bear Stearns Securities Corp (Johnson Rice & Co LLC)	xxx-x3396	May-05	Dec-07
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bear Stearns Securities Corp (Miller Tabak + Co LLC)	xxx-xxxx8 976	Jun-05	Sep-08
Bernard L Madoff	No Change	n/a	Bear Stearns Securities Corp (Miller Tabak Roberts Securities LLC)	xxx-xxxx7 S10	Jan-07	Dec-08
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bear Stearns Securities Corp (Needham & Company LLC)	xxx-xxxx3 605	Jul-07	Mar-08
Bernard L Madoff Investments Securities LLC	No Change	n/a	Bear Stearns Securities Corp (Order Execution Services LLC)	xxx-xxxx6 001	Jan-05	Jan-07
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bear Stearns Securities Corp (Pali Capital Inc)	xxx-xxxx6 400	Jan-07	Mar-08
Bernard L Madoff Investment	No Change	n/a	CIBC	xxx-x0217	Dec-08	Apr-09
BLMIS			CIBC	xxxxxx0626	No statements available	No statements available
BLMIS			CIBC	xxxxxx7326	No statements available	No statements available
Bernard L Madoff Investment Securities LLC	No Change	n/a	Citi Smith Barney	xxx-xxx31-12	Apr-06	Aug-08
Bernard L. Madoff	No Change	n/a	Citigroup	xxx-xxx46-11	Aug-99	Sep-08
Bernard L. Madoff	No Change	n/a	Commerce Bank NA / TD Bank NA	xxx-xx0814	Dec-08	Dec-08
Bernard L Madoff Investment Securities LLC	No Change	n/a	Credit Suisse	xG8DD	Feb-05	Dec-08
Bernard L Madoff Investment Securities LLC	No Change	n/a	Credit Suisse	xxx-xx9386	Apr-08	May-09
Bernard L. Madoff Investment Securities	No Change	n/a	Fidelity	xxx-xx0027	May-05	May-05
B L Madoff Investment Sec	No Change	n/a	Fidelity	xxx-xx2622	Nov-92	Jan-09
Bernard L Madoff Investment Securities	No Change	n/a	Fidelity	xxx-xx6507	May-93	Jul-94
Bernard L. Madoff	No Change	n/a	Fidelity	xxx-xx9043	Aug-98	Jan-09
Madoff Investment Securities FAO Bernard L Madoff	No Change	n/a	Fidelity / National Financial Services (Batenkill Capital)	xxx-xx0150	Jan-05	Sep-05
Bernard L Madoff Invst Secs	Bernard L. Madoff Invst Sec / Broker Dealer A/C	Oct-05	Fidelity / National Financial Services (Gordon Haskett Capital Corp)	xxx-xx7532	Mar-05	Mar-07
Bernard L Madoff Invst Secs LLC / Madoff	No Change	n/a	Fidelity / National Financial Services (Kaufman Brothers LP)	xxx-xx0425	Oct-08	Nov-08
Bernard Madoff Invst Secs LLC	No Change	n/a	Fidelity / National Financial Services (Ladenburg Thalmann & Co Inc)	xxx-xx1185	Jan-08	Jan-08
Bernard L Madoff Securities	No Change	n/a	Fidelity / National Financial Services (Thomas Weisel Partners)	xxx-xx7520	May-06	Nov-08
Madoff	Broker Dealer Crd Acct Madoff	Oct-05	Fidelity / National Financial Services (Tradetrek Securities)	xxx-xx2437	Jun-05	Apr-08
Bernard L Madoff Inv Sec LLC	No Change	n/a	Jeffries & Co (Merriman Curhan Ford)	xxx-x8302	Mar-06	Jun-06
Bernard L. Madoff Investment Securities	No Change	n/a	JPMorgan Chase	x x3414	Apr-02	Dec-08
Bernard L. Madoff	Bernard L. Madoff Investment Securities	Sep-02	JPMorgan Chase	x x4276	Apr-98	May-01
Bernard L. Madoff Investment Securities	No Change	n/a	JPMorgan Chase	xxxx9466	Sep-07	Feb-09
Bernard L. Madoff	No Change	n/a	JPMorgan Chase	xxx-xx0700	Dec-98	Apr-02
Bernard L. Madoff	No Change	n/a	JPMorgan Chase	xxx-xx1535	Dec-98	Apr-02
Bernard L. Madoff	No Change	n/a	JPMorgan Chase	xxx-xx1543	Dec-98	Apr-02
Bernard L. Madoff	Bernard L. Madoff Investment Securities	Sep-02	JPMorgan Chase	xxxxx1703	Dec-98	Mar-09
Bernard Madoff / Ruth Madoff	No Change	n/a	JPMorgan Chase	xxxxxxxx8765	Dec-01	Nov-08
Bernard L Madoff	Bernard L Madoff Investment Securities	Sep-02	JPMorgan Chase	xxxxxxxxx1509	Dec-98	Mar-09
Bernard L. Madoff - Expense	No Change	n/a	JPMorgan Chase	xxxx-xxxxx7-509	Dec-98	Feb-01
Bernard L. Madoff Investment Securities	No Change	n/a	JPMorgan Securities, Inc	xxx-xx4332	Mar-07	Nov-08
Bernard L Madoff Investment Securities LLC	No Change	n/a	M & T Securities	xxx-xx4039	May-07	Mar-09
Bernard L Madoff Inv Secs / Bernard L Madoff Invest Secur	No Change	n/a	Merrill Lynch	xxx-x5U55	Oct-05	Dec-07
Bernard L Madoff Inv Secs / Bernard L Madoff Invest Secur	No Change	n/a	Merrill Lynch	xxx-x5U55	Jul-08	Nov-08
Bernard L. Madoff	No Change	n/a	Morgan Stanley	xxx xx0719	Dec-99	Feb-09
Bernard L. Madoff Investment Secs	No Change	n/a	Paribas	xxx-xxxxxx-xxx-xx21-01	Nov-98	Apr-00

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List of Known BLMIS/Bernard L. Madoff Bank and Brokerage Accounts

Name on Account Statement - 1	Name on Account Statement - 2	Date of Name Change	Banking / Financial Institution[1]	Account Number	Earliest Available Statement	Latest Available Statement
Bernard L Madoff Inv Sec LLC	No Change	n/a	Raymond James	xxxx3532	Nov-08	Dec-08
Bernard L Madoff Investment Securities	No Change	n/a	UBS Financial Services	x xx x0733	Dec-06	Nov-08
Bernard L Madoff Securities LLC	No Change	n/a	UBS Financial Services	xx xxx18 CG	Jan-05	Nov-08
Bernard L Madoff Investment Securities	No Change	n/a	Wachovia Capital Markets	xxxx4607	Jan-08	Nov-08
Bernard L Madoff Investment Securities	No Change	n/a	Wall St Access	xxx-xx1975	Apr-07	Dec-08
Bernard L Madoff Investment Securities LLC	No Change	n/a	Wall St Access	xxx-xx6906	Jun-07	Nov-07

[1] The names in parentheses represent the financial advisor or broker-dealer associated with the listed account.

EXHIBIT 7

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List of All Cash Transactions in Merkin Accounts

CM ID[1]	BLMIS Account Number	BLMIS Account Name	Transaction Date[2]	Amount[2]	Transaction Type[2]	Transaction Description[2]	Reconciliation Results[4]				Bates Reference to BLMIS Files[4]	Merkin Defendants' Quickbooks TxnID[4]	Bates Reference to Documents Produced by the Merkin Defendants[4]
							BLMIS Bank Records[3]	BLMIS Files	Merkin Defendants' Quickbooks	Documents Produced by Merkin Defendants			
428438	1FN005	ASCOT FUND LTD	1/2/1992	$ 4,000,000.00	JRNL	CHECK WIRE	n/a	n/a	n/a	Yes	n/a	n/a	NYGSAA0051113 / GCCSAA00066719 / BS00017174 / BS00330296 / GCC-P 0513194 / GCC-P 0513807
501225	1FN005	ASCOT FUND LTD	3/23/1992	$ 4,000,000.00	CA	CHECK WIRE A/O 3/4/92	n/a	n/a	n/a	Yes	n/a	n/a	NYGSAA0051120 / GCCSAA00066726 / BS00017181 / BS00330303 / GCC-P 0513201 / GCC-P 0513814 / NYGSAA0026537
490567	1FN005	ASCOT FUND LTD	9/2/1992	$ 2,000,000.00	CA	CHECK WIRE	n/a	n/a	n/a	Yes	n/a	n/a	GCCSAA00066711 / NYGSAA0051105 / NYGSAA0051150 / BS00017166 / BS00330288 / BS00330333 / GCC-P 0513186 / GCC-P 0513231 / GCC-P 0513799 / GCC-P 0513844 / NYGSAA0051151 / BS00017212 / BS00330334 / GCC-P 0513232 / GCC-P 0513845 / NYGSAA0026537
490568	1FN005	ASCOT FUND LTD	9/2/1992	$ 500,000.00	CA	CHECK WIRE	n/a	n/a	n/a	Yes	n/a	n/a	GCCSAA00066711 / NYGSAA0051105 / NYGSAA0051150 / BS00017166 / BS00330333 / GCC-P 0513186 / GCC-P 0513231 / GCC-P 0513799 / GCC-P 0513844 / GCCSAA00066712 / GCCSAA00066723 / NYGSAA0051106 / NYGSAA0051117 / BS00017167 / BS00017178 / GCC-P 0513187 / GCC-P 0513198 / GCC-P 0513800 / GCC-P 0513811 / NYGSAA0026537
495296	1A0058	ASCOT PARTNERS LP	1/12/1993	$ 9,075,489.00	CA	Check Wire	n/a	n/a	n/a	n/a	n/a	n/a	n/a
511589	1FN005	ASCOT FUND LTD	1/12/1993	$ 5,924,511.00	CA	Check Wire	n/a	n/a	n/a	n/a	n/a	n/a	n/a
524155	1FN005	ASCOT FUND LTD	7/7/1993	$ 3,000,000.00	CA	Check Wire	n/a	n/a	n/a	n/a	n/a	n/a	n/a
430822	1A0058	ASCOT PARTNERS LP	7/28/1993	$ 3,000,000.00	CA	CHECK WIRE	n/a	n/a	n/a	n/a	n/a	n/a	n/a
498191	1A0058	ASCOT PARTNERS LP	1/11/1994	$ 5,000,000.00	CA	CHECK WIRE	n/a	n/a	n/a	Yes	n/a	n/a	GCCSAA00028558 / NYGSAA0028574 / BS00307757 / GCCSAA00028556
468733	1A0058	ASCOT PARTNERS LP	7/6/1994	$ 7,000,000.00	CA	check wire	n/a	n/a	n/a	Yes[5]	n/a	n/a	NYGSAA0028491
523956	1FN005	ASCOT FUND LTD	8/4/1994	$ 1,000,000.00	CA	CHECK WIRE	n/a	n/a	n/a	n/a	n/a	n/a	n/a
450525	1FN005	ASCOT FUND LTD	10/4/1995	$ 10,000,000.00	CA	Check Wire	n/a	Yes	n/a	Yes[6]	AMF00070027	n/a	GCCSAA00028444 / NYGSAA0028460

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CM ID[1]	BLMIS Account Number	BLMIS Account Name	Transaction Date[2]	Amount[2]	Transaction Type[2]	Transaction Description[2]	Reconciliation Results[4]				Bates Reference to BLMIS Files[4]	Merkin Defendants' Quickbooks TxnID[4]	Bates Reference to Documents Produced by the Merkin Defendants[4]
							BLMIS Bank Records[3]	BLMIS Files	Merkin Defendants' Quickbooks	Documents Produced by Merkin Defendants			
223046	1A0058	ASCOT PARTNERS LP	12/28/1995	$ (6,000,000.00)	CW	CHECK WIRE	n/a	Yes	n/a	n/a	MADTSS00254782 - MADTSS00254784	n/a	n/a
4571	1A0058	ASCOT PARTNERS LP	1/23/1996	$ 6,000,000.00	CA	CHECK WIRE	n/a	Yes	Yes	n/a	AMF00070026	2E-828380537	n/a
9790	1A0058	ASCOT PARTNERS LP	4/16/1996	$ 4,500,000.00	CA	CHECK WIRE	n/a	Yes	Yes	Yes[7]	AMF00070025	54-830358868	GCCSAA00028439 / NYGSAA0028452 / NYGSAA0028453 / NYGSAA0028455 / BS00307635 / BS00307638
185235	1A0058	ASCOT PARTNERS LP	7/5/1996	$ 15,661,000.00	CA	CHECK WIRE	n/a	n/a	Yes	Yes[8]	n/a	8B-838835033	NYGSAA0028452 / NYGSAA0028453 / BS00307635
313149	1FN005	ASCOT FUND LTD	7/5/1996	$ 9,339,000.00	CA	CHECK WIRE	n/a	n/a	Yes	Yes[8]	n/a	59-838833223	NYGSAA0028452 / NYGSAA0028453 / BS00307635
312014	1A0058	ASCOT PARTNERS LP	7/24/1996	$ 39,000.00	CA	CHECK WIRE	n/a	n/a	Yes	Yes[8]	n/a	8B-838835033	NYGSAA0028452 / NYGSAA0028453 / BS00307635
107062	1FN005	ASCOT FUND LTD	7/25/1996	$ 961,000.00	CA	CHECK WIRE	n/a	n/a	Yes	Yes[8]	n/a	59-838833223	NYGSAA0028452 / NYGSAA0028453 / BS00307635
249906	1A0058	ASCOT PARTNERS LP	12/30/1996	$ (1,600,000.00)	CW	CHECK WIRE	n/a	n/a	Yes	Yes[9]	n/a	D3-852229799	GCCSAA00028385 / NYGSAA0028401
217717	1FN005	ASCOT FUND LTD	12/30/1996	$ (1,200,000.00)	CW	CHECK WIRE	n/a	Yes	Yes	Yes[9]	AMF00070024	8D-852229492	GCCSAA00028385 / NYGSAA0028401
307114	1A0058	ASCOT PARTNERS LP	1/7/1997	$ (9,240,000.00)	CW	CHECK WIRE	n/a	n/a	Yes	Yes[9]	n/a	122-858881240	GCCSAA00028385 / NYGSAA0028401
39551	1FN005	ASCOT FUND LTD	1/7/1997	$ (7,240,000.00)	CW	CHECK WIRE	n/a	Yes	Yes	Yes[9]	AMF00070023	DE-858889194	GCCSAA00028385 / NYGSAA0028401
149929	1A0058	ASCOT PARTNERS LP	1/10/1997	$ (1,000,000.00)	CW	CHECK WIRE	n/a	n/a	Yes	Yes[9]	n/a	122-858881240	GCCSAA00028385 / NYGSAA0028401
287646	1FN005	ASCOT FUND LTD	3/5/1997	$ 3,400,000.00	CA	CHECK WIRE	n/a	n/a	Yes	Yes	n/a	E6-858889500	GCCSAA00028385 / NYGSAA0028401
306110	1A0058	ASCOT PARTNERS LP	4/8/1997	$ 8,500,000.00	CA	CHECK WIRE	n/a	n/a	Yes	Yes	n/a	149-862325382	GCCSAA00028385 / NYGSAA0028401
215218	1FN005	ASCOT FUND LTD	4/9/1997	$ 3,500,000.00	CA	CHECK WIRE	n/a	n/a	Yes	Yes	n/a	F5-862328951	GCCSAA00028385 / NYGSAA0028401
208915	1FN005	ASCOT FUND LTD	5/23/1997	$ 1,900,000.00	CA	CHECK WIRE	n/a	n/a	Yes	Yes	n/a	109-865264564	GCCSAA00028385 / NYGSAA0028401
13806	1FN005	ASCOT FUND LTD	6/10/1997	$ 2,000,000.00	CA	CHECK WIRE	n/a	n/a	Yes	Yes	n/a	118-866754820	GCCSAA00028385 / NYGSAA0028401
63810	1A0058	ASCOT PARTNERS LP	7/8/1997	$ 1,400,000.00	CA	CHECK WIRE	n/a	n/a	Yes	Yes	n/a	181-870702304	GCCSAA00028402 / NYGSAA0028417 / NYGSAA0028418 / NYGSAA0028419 / GCCSAA00028385 / NYGSAA0028401
92435	1FN005	ASCOT FUND LTD	7/9/1997	$ 15,900,000.00	CA	CHECK WIRE	n/a	n/a	Yes	Yes	n/a	124-870703758	GCCSAA00028402 / NYGSAA0028417 / NYGSAA0028418 / NYGSAA0028419 / GCCSAA00028385 / NYGSAA0028401

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							BLMIS Bank Records[3]	BLMIS Files	Merkin Defendants' Quickbooks	Documents Produced by Merkin Defendants			
27224	1A0058	ASCOT PARTNERS LP	7/10/1997	$ 1,000,000.00	CA	CHECK WIRE	n/a	n/a	Yes	Yes	n/a	181-870702304	GCCSAA00028402 / NYGSAA0028417 / NYGSAA0028418 / NYGSAA0028419 / GCCSAA0028385 / NYGSAA0028401
313317	1FN005	ASCOT FUND LTD	8/5/1997	$ 4,000,000.00	CA	CHECK WIRE	n/a	n/a	Yes	Yes	n/a	13B-872868113	GCCSAA0028385 / NYGSAA0028401
303786	1FN005	ASCOT FUND LTD	10/8/1997	$ 3,500,000.00	CA	CHECK WIRE	n/a	Yes	Yes	Yes	AMF00070022	152-878583587	NYGSAA0028403 - 04
75342	1A0058	ASCOT PARTNERS LP	10/8/1997	$ (2,500,000.00)	CW	CHECK WIRE	n/a	Yes	Yes	Yes	AMF00070022	1BD-878583220	NYGSAA0028403 - 04
261365	1A0058	ASCOT PARTNERS LP	12/30/1997	$ (6,000,000.00)	CW	CHECK WIRE	n/a	n/a	Yes	No[10]	n/a	1D0-883596885	GCCSAA00028374 / NYGSAA0028390 / NYGSAA0028432 / BS00307580
296043	1A0058	ASCOT PARTNERS LP	1/7/1998	$ (2,500,000.00)	CW	CHECK WIRE	n/a	n/a	Yes	No[10]	n/a	210-890766085	GCCSAA00028374 / NYGSAA0028390 / NYGSAA0028432 / BS00307580
161517	1FN005	ASCOT FUND LTD	1/8/1998	$ 20,000,000.00	CA	CHECK WIRE	n/a	n/a	Yes	No[10]	n/a	19F-890754583	GCCSAA00028374 / NYGSAA0028390 / NYGSAA0028432 / BS00307580
230329	1FN005	ASCOT FUND LTD	4/13/1998	$ (26,000,000.00)	CW	CHECK WIRE	n/a	Yes	Yes	Yes	AMF00070020	1E9-894297145	GCCSAA00028374 / NYGSAA0028390 / BS00307580
216373	1A0058	ASCOT PARTNERS LP	4/13/1998	$ 26,000,000.00	CA	CHECK WIRE	n/a	Yes	Yes	Yes	AMF00070020	264-894287534	GCCSAA00028374 / NYGSAA0028390 / BS00307580
223928	1A0058	ASCOT PARTNERS LP	7/8/1998	$ 10,000,000.00	CA	CHECK WIRE	n/a	n/a	Yes	Yes	n/a	2A9-901747436	GCCSAA00028374 / NYGSAA0028390 / BS00307580
295365	1FN005	ASCOT FUND LTD	7/8/1998	$ 10,000,000.00	CA	CHECK WIRE	n/a	n/a	Yes	Yes	n/a	20A-901747308	GCCSAA00028374 / NYGSAA0028390 / BS00307580
89678	1A0058	ASCOT PARTNERS LP	4/5/1999	$ 18,685,400.00	CA	CHECK WIRE	Yes	n/a	Yes	Yes	n/a	3D0-924545233	GCCSAA00028366 / GCCSAA00028370 / NYGSAA0028384 / BS00307565 - 67
230747	1FN005	ASCOT FUND LTD	4/5/1999	$ 11,314,600.00	CA	CHECK WIRE	Yes	n/a	Yes	Yes	n/a	2F0-924546194	GCCSAA00028366 / GCCSAA00028370 / NYGSAA0028384 / BS00307565 - 67
152066	1A0058	ASCOT PARTNERS LP	4/12/1999	$ 11,400,000.00	CA	CHECK WIRE	Yes	n/a	Yes	Yes	n/a	3D0-924545233	GCCSAA00028366 / GCCSAA00028370 / NYGSAA0028384 / GCCSAA00028369 / BS00307565 - 68
258059	1FN005	ASCOT FUND LTD	4/12/1999	$ 18,600,000.00	CA	CHECK WIRE	Yes	n/a	Yes	Yes	n/a	2F0-924546194	GCCSAA00028366 / GCCSAA00028370 / NYGSAA0028384 / GCCSAA00028369 / BS00307565 - 68
91062	1A0058	ASCOT PARTNERS LP	1/10/2000	$ 700,000.00	CA	CHECK WIRE	Yes	n/a	Yes	Yes	n/a	4E3-951250679	GCC-P 0843063 / GCCSAA00028363 / GCC-P 0743507 / BS00307562

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CM ID[1]	BLMIS Account Number	BLMIS Account Name	Transaction Date[2]	Amount[2]	Transaction Type[2]	Transaction Description[2]	Reconciliation Results[4]				Bates Reference to BLMIS Files[4]	Merkin Defendants' Quickbooks TxnID[4]	Bates Reference to Documents Produced by the Merkin Defendants[4]
							BLMIS Bank Records[3]	BLMIS Files	Merkin Defendants' Quickbooks	Documents Produced by Merkin Defendants			
60117	1FN005	ASCOT FUND LTD	1/10/2000	$ 14,300,000.00	CA	CHECK WIRE	Yes	n/a	Yes	Yes	n/a	3BE-951254500	GCC-P 0843063 / GCCSAA00028363 / GCC-P 0743507 / BS00307562
244488	1FN005	ASCOT FUND LTD	4/6/2000	$ 8,825,000.00	CA	CHECK WIRE	Yes	Yes	Yes	Yes	AMF00070016	3E6-955398350	GCC-P 0743559 / GCC-P 0743560 / GCCSAA00028363 / BS00307562 / GCC-P 0843172
251951	1A0058	ASCOT PARTNERS LP	4/6/2000	$ 6,175,000.00	CA	CHECK WIRE	Yes	Yes	Yes	Yes	AMF00070016	520-955396526	GCC-P 0743559 / GCC-P 0743560 / GCCSAA00028363 / BS00307562
97507	1A0058	ASCOT PARTNERS LP	8/2/2000	$ 4,200,000.00	CA	CHECK WIRE	Yes	n/a	Yes	Yes	n/a	5AD-965747633	GCCSAB00050589 / NYGSAA0102047 / NYGSAA0258833 / GCCSAA00045321 / GCC-P 0843459 / GCC-P 0843460 / BS00381230 / BS00612622 / GCC-P 0019889 / GCC-P 0069224 / GCCSAA00028363
88301	1FN005	ASCOT FUND LTD	8/2/2000	$ 5,800,000.00	CA	CHECK WIRE	Yes	n/a	Yes	Yes	n/a	45A-965747547	GCCSAB00050589 / NYGSAA0102047 / GCC-P 0843458 / GCC-P 0843460 / BS00381230 / BS00612622 / GCC-P 0019889 / GCC-P 0069224 / GCCSAA00028363
185051	1FR070	ARIEL FUND LTD	8/2/2000	$ 46,000,000.00	JRNL	CHECK WIRE	Yes	n/a	Yes	Yes	n/a	BC3-965748014	GCCSAB00050589 / NYGSAA0102047 / BS00381230 / BS00612622 / GCC-P 0019889 / GCC-P 0069224 / GCC-P 0843460 / GCC-P 0843458
307351	1G0321	GABRIEL CAPITAL LP	8/2/2000	$ 39,000,000.00	JRNL	CHECK WIRE	Yes	n/a	Yes	Yes	n/a	9A9-965747859	GCCSAB00050589 / NYGSAA0102047 / BS00381230 / BS00612622 / GCC-P 0019889 / GCC-P 0069224 / GCC-P 0843460 / GCC-P 0843459
105852	1FR070	ARIEL FUND LTD	1/8/2001	$ 38,200,000.00	CA	CHECK WIRE	Yes	Yes	Yes	Yes	AMF00070013 / AMF00070014 / AMF00076304	CD8-980882261 A93-980877751	NYGSAA0102338 / GCCSAB00050880 / GCC-P 0070297 / GCC-P 0020215 BS00612948 / BS00381521 / GCC-P 0833926-29 GCCSAA00028358 / GCCSAA00028362 / GCC-P 0833935

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List of All Cash Transactions in Merkin Accounts

CM ID[1]	BLMIS Account Number	BLMIS Account Name	Transaction Date[2]	Amount[2]	Transaction Type[2]	Transaction Description[2]	Reconciliation Results[4]				Bates Reference to BLMIS Files[4]	Merkin Defendants' Quickbooks TxnID[4]	Bates Reference to Documents Produced by the Merkin Defendants[4]
							BLMIS Bank Records[3]	BLMIS Files	Merkin Defendants' Quickbooks	Documents Produced by Merkin Defendants			
258969	1FN005	ASCOT FUND LTD	1/8/2001	$ 16,000,000.00	CA	CHECK WIRE	Yes	Yes	Yes	Yes	AMF00070013 / AMF00070014 / AMF00076304	4C3-980880050 A93-980877751	NYGSAA0102338 / GCCSAB00050880 / GCC-P 0070297 / GCC-P 0020215 BS00612948 / BS00381521 / GCC-P 0833926-29 / GCC-P 0833936
29436	1G0321	GABRIEL CAPITAL LP	1/8/2001	$ 35,800,000.00	CA	CHECK WIRE	Yes	Yes	Yes	Yes	AMF00070013 / AMF00070014 / AMF00076304	A93-980877751	NYGSAA0102338 / GCCSAB00050880 / GCC-P 0070297 / GCC-P 0020215 BS00612948 / BS00381521 / GCC-P 0833926-29 GCCSAA00028358 / GCCSAA00028362 / GCC-P 0833888
310679	1FN005	ASCOT FUND LTD	4/12/2001	$ 24,000,000.00	CA	CHECK WIRE	Yes	Yes	Yes	Yes	AMF00070011 / AMF00076303	513-988212587	NYGSAA0258358 / GCCSAA00028359 / GCC-P 0835464
285613	1FR070	ARIEL FUND LTD	4/12/2001	$ 14,100,000.00	CA	CHECK WIRE	Yes	Yes	Yes	Yes	AMF00070011 / AMF00076303	DD1-988210982	NYGSAA0258386 / GCCSAA00028358 / BS00307553 / GCC-P 0835451
309197	1G0321	GABRIEL CAPITAL LP	4/12/2001	$ 11,900,000.00	CA	CHECK WIRE	Yes	Yes	Yes	Yes	AMF00070011 / AMF00076303	B8F-988212018	GCC-P 0835460 / GCCSAA00028358
218113	1A0058	ASCOT PARTNERS LP	5/6/2002	$ 2,000,000.00	CA	CHECK WIRE	Yes	n/a	Yes	Yes	n/a	8D6-1022264041	NYGSAA0057931 / GCCSAB00007439 / NYGSAA0257660 / NYGSAA0057929 / GCCSAB00007437 / BS00337112 / GCC-P 0146662 / BS00018893 / BS00337114 / GCC-P 0146664 / GCC-P 0838547 / GCC-P 0838545 / GCC-P 0838540
309187	1FN005	ASCOT FUND LTD	5/6/2002	$ 21,000,000.00	CA	CHECK WIRE	Yes	n/a	Yes	Yes	n/a	692-1022264118	NYGSAA0057931 / GCCSAB00007439 / NYGSAA0257721 / NYGSAA0057929 / GCCSAB00007437 / BS00018893 / BS00337112 / GCC-P 0146662 / BS00337114 / GCC-P 0146664 / GCC-P 0838547 / GCC-P 0838545 / GCC-P 0838542
289650	1FN005	ASCOT FUND LTD	10/8/2002	$ 18,000,000.00	CA	CHECK WIRE	Yes	Yes	Yes	Yes	AMF00070006 / AMF00076299	703-1034277864	NYGSAA0058052 / GCCSAB00007548 / BS00337235 / GCC-P 0838778 / BS00018902-03 / GCC-P 0146801 / GCC-P 0146804 / GCC-P 0838767

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List of All Cash Transactions in Merkin Accounts

CM ID[1]	BLMIS Account Number	BLMIS Account Name	Transaction Date[2]	Amount[2]	Transaction Type[2]	Transaction Description[2]	Reconciliation Results[4]				Bates Reference to BLMIS Files[4]	Merkin Defendants' Quickbooks TxnID[4]	Bates Reference to Documents Produced by the Merkin Defendants[4]
							BLMIS Bank Records[3]	BLMIS Files	Merkin Defendants' Quickbooks	Documents Produced by Merkin Defendants			
287507	1G0321	GABRIEL CAPITAL LP	10/8/2002	$ 2,000,000.00	CA	CHECK WIRE	Yes	Yes	Yes	Yes	AMF00070006 / AMF00076299	F34-1034278811	NYGSAA0058052 / GCCSAB00007548 / BS00337235 / GCC-P 0838778 / BS00018902-03 / GCC-P 0146801 / GCC-P 0146804 / GCC-P 0838764
246969	1A0058	ASCOT PARTNERS LP	7/3/2003	$ 30,000,000.00	CA	CHECK WIRE	Yes	Yes	Yes	Yes	AMF00076295	B1C-1059425335	GCC-P 0837190 / GCC-P 0837193 / GCC-P 0837191 / GCC-P 0837255
17068	1A0058	ASCOT PARTNERS LP	10/7/2003	$ 25,000,000.00	CA	CHECK WIRE	Yes	Yes	Yes	Yes	AMF00076294	BA2-1066066295	NYGSAA0105447 / GCCSAB00053987 / GCC-P 0836931 / BS00384630 / BS00619939 / GCC-P 0027204 GCC-P 0085818 / GCC-P 0750799 / GCC-P 0836929
17073	1A0058	ASCOT PARTNERS LP	10/8/2003	$ 5,000,000.00	CA	CHECK WIRE	Yes	Yes	Yes	Yes	AMF00076294	BA2-1066066295	NYGSAA0105447 / GCCSAB00053987 / GCC-P 0836931 / BS00384630 / BS00619939 / GCC-P 0027204 / GCC-P 0085818 / GCC-P 0750799 / GCC-P 0836930
156027	1A0058	ASCOT PARTNERS LP	12/2/2003	$ (5,000,000.00)	CW	CHECK WIRE	Yes	Yes	Yes	Yes	AMF00070004	C0E-1070910137	GCC-P 0836622 / GCC-P 0836710
298491	1A0058	ASCOT PARTNERS LP	12/26/2003	$ (12,000,000.00)	CW	CHECK WIRE	Yes	Yes	Yes	Yes	AMF00070003-4	C1F-1072707387	GCC-P 0836605 - 07
310189	1A0058	ASCOT PARTNERS LP	1/5/2004	$ 17,000,000.00	CA	CHECK WIRE	Yes	Yes	Yes	Yes	AMF00070004 / AMF00076292	C9F-1074711190	NYGSAA0105618 / GCCSAB00054159 / GCC-P 0836606 / GCC-P 0832953 / GCC-P 0866580 - 81 / BS00020363 / BS00384801 / BS00528212 / BS00620442 / GCC-P 0027707 / GCC-P 0087017 / GCC-P 0832905
15358	1A0058	ASCOT PARTNERS LP	8/3/2004	$ 15,000,000.00	CA	CHECK WIRE	Yes	Yes	Yes	Yes	AMF00076290	E0A-1092318103	NYGSAA0106032 / GCCSAB00054577 / GCC-P 0832076 / BS00385215 / BS00622852 / GCC-P 0029985 / GCC-P 0092418 / GCC-P 0832083
97418	1A0058	ASCOT PARTNERS LP	1/6/2005	$ 100,000,000.00	CA	CHECK WIRE	Yes	n/a	Yes	Yes	n/a	EED-1105568659	GCC-P 0841202
293663	1A0058	ASCOT PARTNERS LP	4/5/2005	$ 30,000,000.00	CA	CHECK WIRE	Yes	n/a	Yes	Yes	n/a	FB8-1112792993	GCC-P 0841558

List of All Cash Transactions in Merkin Accounts

CM ID[1]	BLMIS Account Number	BLMIS Account Name	Transaction Date[2]	Amount[2]	Transaction Type[2]	Transaction Description[2]	BLMIS Bank Records[3]	BLMIS Files	Merkin Defendants' Quickbooks	Documents Produced by Merkin Defendants	Bates Reference to BLMIS Files[4]	Merkin Defendants' Quickbooks TxnID[4]	Bates Reference to Documents Produced by the Merkin Defendants[4]
							Reconciliation Results[4]						
224009	1A0058	ASCOT PARTNERS LP	10/5/2005	$ 50,000,000.00	CA	CHECK WIRE	Yes	n/a	Yes	Yes	n/a	1103-1128517789	NYGSAA0106662 / GCCSAB00055184 / NYGSAA0060182 / NYGSAA0051910 / GCCSAB00000288 / BS00017735 / BS00019133 / BS00331093 / BS00339365 / GCC-P 0000313 / GCC-P 0165055 / GCC-P 0840757-8 / BS00385845 / BS00626774 / GCC-P 0033904 / GCC-P 0100539
160994	1A0058	ASCOT PARTNERS LP	12/23/2005	$ (25,000,000.00)	CW	CHECK WIRE	Yes	n/a	Yes	Yes	n/a	1180-1135698394	NYGSAA0106763 / GCCSAB00055286 / NYGSAA0051992 / NYGSAA0061059 / GCCSAB00000370 / NYGSAA0051993 / GCCSAB00000371 / BS00019173 / BS00331176 / BS00340243 / GCC-P 0000396 / GCC-P 0167346 / BS00385946 / GCC-P 0841058-59 / BS00627659 / GCC-P 0034770 / GCC-P 0102414 / BS00019179
25675	1A0058	ASCOT PARTNERS LP	1/6/2006	$ (63,000,000.00)	CW	CHECK WIRE	Yes	n/a	Yes	Yes	n/a	1206-1136837279	NYGSAA0235954 / GCCSAB00175063 / GCC-P 0034793 / BS00515137 / GCC-P 0830587 / GCC-P 0831045 / BS00627682 / GCC-P 0116079
32326	1A0058	ASCOT PARTNERS LP	4/4/2006	$ (76,000,000.00)	CW	CHECK WIRE	Yes	n/a	Yes	Yes	n/a	12E7-1144252796	NYGSAA0107843 / GCCSAB00056366 / GCC-P 0106068 / GCC-P 0036608 / BS00629498 / BS00387026 / GCC-P 0830682 / GCC-P 0830914-15
238678	1FR070	ARIEL FUND LTD	7/10/2006	$ 46,000,000.00	CA	CHECK WIRE	Yes	n/a	Yes	Yes	n/a	1E4A-1152623438	NYGSAA0108866 / GCCSAB00057352 / GCC-P 0109044 / BS00388049 / GCC-P 0831267-68 / GCC-P 0831270 / GCC-P 0831272

EXHIBIT 7

List of All Cash Transactions in Merkin Accounts

CM ID[1]	BLMIS Account Number	BLMIS Account Name	Transaction Date[2]	Amount[2]	Transaction Type[2]	Transaction Description[2]	Reconcilation Results[4]				Bates Reference to BLMIS Files[4]	Merkin Defendants' Quickbooks TxnID[4]	Bates Reference to Documents Produced by the Merkin Defendants[4]
							BLMIS Bank Records[3]	BLMIS Files	Merkin Defendants' Quickbooks	Documents Produced by Merkin Defendants			
167623	1G0321	GABRIEL CAPITAL LP	7/10/2006	$ 38,000,000.00	CA	CHECK WIRE	Yes	n/a	Yes	Yes	n/a	1ABF-1152623762	NYGSAA0108866 / GCCSAB00057352 / GCC-P 0109044 / BS00388049 / GCC-P 0831267 / GCC-P 0831269
62018	1A0058	ASCOT PARTNERS LP	7/12/2006	$ 25,000,000.00	CA	CHECK WIRE	Yes	n/a	Yes	Yes	n/a	13ED-1152798689	GCC-P 0831279 / GCC-P 0831274
302193	1A0058	ASCOT PARTNERS LP	12/29/2006	$ (10,000,000.00)	CW	CHECK WIRE	Yes	Yes	Yes	Yes	AMF00076288	14E0-1167758418	NYGSAA0110857 / GCCSAB00059344 / GCC-P 0113092 / BS00390040 NYGSAA0110938 / GCCSAB00059425 / GCC-P 0831668 - 69 / GCC-P 0829391 / BS00390121 / GCC-P 0113100
14327	1A0058	ASCOT PARTNERS LP	7/6/2007	$ 80,000,000.00	CA	CHECK WIRE	Yes	n/a	Yes	Yes	n/a	170E-1183734447	NYGSAA0112009 / GCCSAB00060497 / GCC-P 0114534 / BS00391192 / GCC-P 0829918
78848	1A0058	ASCOT PARTNERS LP	12/31/2007	$ (175,000,000.00)	CW	CHECK WIRE	Yes	n/a	Yes	Yes	n/a	182B-1199116412	NYGSAA0112677 / GCCSAB00061165 / GCC-P 0115293 / BS00391860 / GCC-P 0830470 / GCC-P 0830474
115975	1A0058	ASCOT PARTNERS LP	4/2/2008	$ 25,000,000.00	CA	CHECK WIRE	Yes	n/a	Yes	Yes	n/a	1995-1207232197	GCC-P 0841989
254336	1A0058	ASCOT PARTNERS LP	7/2/2008	$ (50,000,000.00)	CW	CHECK WIRE	Yes	Yes	Yes	Yes	AMF00076286	1A6D-1215095720	NYGSAA0113645 / GCCSAB00062134 / GCC-P 0116081 / BS00392828 / NYGSAA0113647 / GCCSAB00062137 / GCC-P 0842287 -90 / BS00392830 / GCC-P 0116196
278724	1FR070	ARIEL FUND LTD	7/7/2008	$ (16,200,000.00)	CW	CHECK WIRE	Yes	Yes	Yes	Yes	AMF00076286	2867-1215525241	NYGSAA0160858-60 / GCCSAB00107753-55 / NYGSAA0160855-56 / GCCSAB00107750-51 / NYGSAA0113647 / GCCSAB00062137 / GCC-P 0842287-88 / BS00392830 / GCC-P 0116196
132026	1G0321	GABRIEL CAPITAL LP	7/7/2008	$ (17,400,000.00)	CW	CHECK WIRE	Yes	Yes	Yes	Yes	AMF00076286	2344-1215525409	NYGSAA0160858-60 / GCCSAB00107753-55 / NYGSAA0160855-56 / GCCSAB00107750-51 / GCCSAB00062137 / GCC-P 0842287-88 / BS00392830 / GCC-P 0116196

EXHIBIT 7

List of All Cash Transactions in Merkin Accounts

CM ID[1]	BLMIS Account Number	BLMIS Account Name	Transaction Date[2]	Amount[2]	Transaction Type[2]	Transaction Description[2]	*Reconcilation Results[4]*				Bates Reference to BLMIS Files[4]	Merkin Defendants' Quickbooks TxnID[4]	Bates Reference to Documents Produced by the Merkin Defendants[4]
							BLMIS Bank Records[3]	BLMIS Files	Merkin Defendants' Quickbooks	Documents Produced by Merkin Defendants			
140328	1A0058	ASCOT PARTNERS LP	10/1/2008	$ (45,000,000.00)	CW	CHECK WIRE	Yes	n/a	Yes	Yes	n/a	1B09-1222952701	GCCSAB00062472 / NYGSAA0113982 / BS00393165 / GCC-P 0117005 / GCC-P 0842510 - 11
287916	1A0058	ASCOT PARTNERS LP	10/9/2008	$ 10,000,000.00	CA	CHECK WIRE	Yes	n/a	Yes	Yes	n/a	1B37-1223650008	BS00025635 / BS00025637 / BS00593304 / BS00593306 / GCC-P 0217050 / GCC-P 0217053 / GCC-P 0217061 / GCC-P 0842544

[1] CM ID is a unique identifier assigned to each transaction that appears on BLMIS customer statements, including customer cash deposit and withdrawal transactions.

[2] The information contained in these columns was obtained from the BLMIS customer statements.

[3] Further detail regarding my reconcilation to available BLMIS bank records is set forth in **Exhibit 10.**

[4] The "*n/a*" designation indicates where records could not be located and/or are otherwise unavailable.

[5] The referenced document shows this $7,000,000 cash deposit transaction dated 7/6/1994 between Ascot Partners ($1,960,291) and Ascot Fund ($5,039,709). Subsequently, there was a transfer of $5,039,709 on 7/12/1994 from Ascot Partners' BLMIS customer account (1A0058) to Ascot Fund's BLMIS customer account (1FN005).

[6] The referenced documents reflects a $10,500,000 cash deposit to the Ascot Fund BLMIS customer account. Two days prior to the 10/4/1995 cash deposit of $10,000,000 reflected on the customer statements for the Ascot Fund BLMIS customer account, there was a transfer of $500,000 from Ascot Partners' BLMIS customer account (1A0058) to Ascot Fund's BLMIS customer account (1FN005). *See also* AMF00070027.

[7] The referenced documents shows the $4,500,000 cash deposit transaction dated 4/16/1996 as a $5,000,000 capital addition to the Ascot Partners BLMIS customer account and a $500,000 capital decrease from the Ascot Fund BLMIS customer account. Also on 4/16/1996, there was a transfer of $500,000 from Ascot Fund's BLMIS customer account (1FN005) to Ascot Partners' BLMIS customer account (1A0058). *See also* AMF00070025.

[8] There is a $311 variance between the amounts reflected on the customer statements for the Ascot Partners and Ascot Fund BLMIS customer accounts compared to the amounts reflected on the referenced documents produced by the Merkin Defendants. As I have reconciled these cash transactions to the Merkin Defendants' QuickBooks records, I have also considered these cash transactions reconciled to the reference documents produced by the Merkin Defendants.

[9] The referenced documents produced by the Merkin Defendants include cash withdrawal transactions dated in December 1996 in a column for "Capital Changes 1/1/97."

[10] The referenced documents produced by the Merkin Defendants reflect a total cash withdrawal from the Ascot Partners' BLMIS customer account as $9,500,000 (compared to $8,500,000 per the BLMIS customers statements). In addition, three of the referenced documents reflect the cash deposit into the Ascot Fund BLMIS customer account as $21,000,000 (compared to $20,000,000 per the BLMIS customer statements). While I was unable to reconcile these cash transactions to the documents produced by the Merkin Defendants, I was able to reconcile them to the Merkin Defendants' QuickBooks records.

EXHIBIT 8.1

GABRIEL CAPITAL GROUP

450 Park Avenue
New York, NY 10022
TELEPHONE 212 838-7200
FACSIMILE 212 838-9603

DATE: 23-Dec-03

TO: MR. FRANK DiPASCALI
BERNARD L MADOFF & CO
212-838-4061

FROM: MICHAEL E. AUTERA, JR.
ARIEL / GABRIEL / ODYSSEY / AVATAR

PLEASE MAKE THE FOLLOWING WIRE TRANSFER TODAY:

AMOUNT: $12,000,000.00

FROM

ASCOT PARTNERS L.P.
1-A0058-3
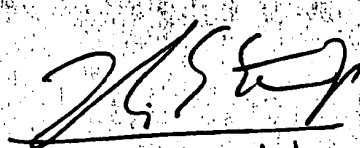
TO   CITIBANK, NA

ABA   021-000089

A/C   MORGAN STANLEY & CO
3889-0774

CR.   ASCOT PARTNERS, L.P.
038-23021

Michael E. Autera, Jr.
CFO

EXHIBIT 8.2

Fax Cover Sheet

DATE: September 30, 2008

TO: Frank DiPascali
Bernard L. Madoff & Co.
212-838-4061

FROM: Michael E. Autera, Jr.
Gabriel Capital Corp.
Gabriel Capital Group

RE.:   Capital Allocations and Withdrawals

Dear Frank,

Following up on my conversation with Jodi earlier today, we need to withdraw $45,000,000 from the Ascot Partners, L.P. account as follows:

Withdrawn Capital $45,000,000   Ascot Partners, LP   #1-A0058-3

Wire funds to:
Citibank, NA
ABA   021-000089
A/C   Morgan Stanley & Co.   #3889-0774
CR.   Ascot Partners, LP   #038-23021

Please give me a call if any questions arise or if additional information is needed.   Thank you for your help.

Best regards,

Michael E. Autera, Jr.
Chief Financial Officer

EXHIBIT 9.1

EXHIBIT 9.1

Summary of Receiving Bank Analysis - Merkin Accounts

Banking Institution	Account Number	Account Holder	Total Amount Traced per Available Bank Records[1]
Morgan Stanley	xxxx3021	Ascot Partners, L.P.	$ 461,000,000
Morgan Stanley	xxxx3001	Ariel Fund Limited	16,200,000
Morgan Stanley	xxxx3003	Gabriel Capital, L.P.	17,400,000
		Total Withdrawals Traced from BLMIS	**$ 494,600,000**

% of Total Cash Withdrawals from Merkin Accounts   *89%*

Bank Records Unavailable $ 63,280,000
Total Cash Withdrawals from Merkin Accounts $ 557,880,000

[1] Further detail regarding my tracing analysis is set forth in **Exhibit 10.**

EXHIBIT 9.2

EXHIBIT 9.2

Summary of Source Bank Accounts - Merkin Accounts

ASCOT FUND (1FN005)

Banking Institution[1]	Account Number[1]	Account Holder[1]	Amount Traced per Available Bank Records[2]	Different from BLMIS Account Holder	
Morgan Stanley	xx-x3020	Ascot Fund Ltd.	74,314,600		
Morgan Stanley	xx-x3021	Ascot Partners, L.P.	14,300,000	X	
Morgan Stanley	xx-x3003	Gabriel Capital, L.P.	16,000,000	X	[3]
Morgan Stanley	xx-x3200	AGO Execution (Ariel, Gabriel, Odyssey)	5,800,000	X	
MeesPierson	xxxx6100	Ascot Fund Ltd.	8,825,000		
MeesPierson	*Unknown*	Ascot Fund Ltd.	18,600,000		
		Total Deposits Traced to BLMIS	**$ 137,839,600**		

ASCOT PARTNERS (1A0058)

Banking Institution[1]	Account Number[1]	Account Holder[1]	Amount Traced per Available Bank Records[2]	Different from BLMIS Account Holder	
Morgan Stanley	xx-x3021	Ascot Partners, L.P.	$ 435,960,400		
Morgan Stanley	xx-x3003	Gabriel Capital, L.P.	25,000,000	X	[4]
Morgan Stanley	xx-x3200	AGO Execution (Ariel, Gabriel, Odyssey)	4,200,000	X	
		Total Deposits Traced to BLMIS	**$ 465,160,400**		

GABRIEL CAPITAL (1G0321)

Banking Institution[1]	Account Number[1]	Account Holder[1]	Amount Traced per Available Bank Records[2]	Different from BLMIS Account Holder
Morgan Stanley	xx-x3003	Gabriel Capital, L.P.	87,700,000	
Morgan Stanley	xx-x3200	AGO Execution (Ariel, Gabriel, Odyssey)	39,000,000	
		Total Deposits Traced to BLMIS	**$ 126,700,000**	

ARIEL FUND (1FR070)

Banking Institution[1]	Account Number[1]	Account Holder[1]	Amount Traced per Available Bank Records[2]	Different from BLMIS Account Holder	
Morgan Stanley	xx-x3001	Ariel Fund Limited	60,100,000		
Morgan Stanley	xx-x3003	Gabriel Capital, L.P.	38,200,000	X	[3]
Morgan Stanley	xx-x3200	AGO Execution (Ariel, Gabriel, Odyssey)	46,000,000		
		Total Deposits Traced to BLMIS	**$ 144,300,000**		

Grand Total Deposits Traced from Merkin Defenants to BLMIS	**$ 874,000,000**
% of Total Cash Deposits into the Merkin Accounts	*82%*
Bank Records Unavailable	$ 192,100,000
Total Cash Deposits into the Merkin Accounts	**$ 1,066,100,000**

[1] For deposits via wire transfers, the banking institution, the bank account number and the bank account holder are based on information contained in the JPMC Wire File, the 703 Account bank statements, and/or bank records produced by the Merkin Defendants or third party financial institutions.

[2] Further detail regarding my tracing analysis is set forth in **Exhibit 10.**

[3] After the cash deposit to BLMIS by Gabriel Capital, there was a transfer of $38.2 million from Ariel Fund's bank account at Morgan Stanley (#xx-x3001) and $11 million from Ascot Fund's account at Morgan Stanely (#xx-x020) to Gabriel Capital's account at Morgan Stanley (#xx-x3003). The description per the Morgan Stanley bank statements for both of these transfers includes "Correct Madoff Wires." It is unclear why the transfer from Ascot Fund to Gabriel Capital was only $11 million when Gabriel Capital transferred $16 million to BLMIS which was reflected as a cash deposit into Ascot Fund's BLMIS customer account on 1/8/2001.

[4] As of 7/11/2006, the date when Gabriel Capital transferred $25 million to BLMIS, the balance in Ascot Partner's account at Morgan Stanley (#xx-x3021) was approximately $11 million (approximately $14 million less than the cash deposit of $25 million reflected on the customer statements for the Ascot Partner's BLMIS customer account). The next day, on 7/12/2006, there was a transfer of $25 million from Ascot Fund (reflected as "7/1 Cont - Ascot Fund" in Merkin Defendants' QuickBooks records) to Ascot Partners' account at Morgan Stanley (#xx-x3021) and then a transfer of $25 million from Ascot Partners to Gabriel Capital's account at Morgan Stanley (#xx-

EXHIBIT 10

EXHIBIT 10

Reconcilation and Tracing Results - Merkin Accounts

									Reconciled to	BLMIS Bank Account Data			
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date[1]	Amount[1]	Trans Type[1]	Transaction Description[1]	Deposit or Withdrawal	Check Or Wire	Reconciled to BLMIS Bank Records	BLMIS Bank Account[2]	Bank Statement Bates Reference	703 ID[2]	Multiple ID[2]
428438	1FN005	ASCOT FUND LTD	1/2/1992	$ 4,000,000.00	JRNL	CHECK WIRE	Deposit	Wire	n/a - records unavailable	n/a - records unavailable			
501225	1FN005	ASCOT FUND LTD	3/23/1992	$ 4,000,000.00	CA	CHECK WIRE A/O 3/4/92	Deposit	Wire	n/a - records unavailable	n/a - records unavailable			
490568	1FN005	ASCOT FUND LTD	9/2/1992	$ 500,000.00	CA	CHECK WIRE	Deposit	Wire	n/a - records unavailable	n/a - records unavailable			
490567	1FN005	ASCOT FUND LTD	9/2/1992	$ 2,000,000.00	CA	CHECK WIRE	Deposit	Wire	n/a - records unavailable	n/a - records unavailable			
511589	1FN005	ASCOT FUND LTD	1/12/1993	$ 5,924,511.00	CA	Check Wire	Deposit	Wire	n/a - records unavailable	n/a - records unavailable			
495296	1A0058	ASCOT PARTNERS LP	1/12/1993	$ 9,075,489.00	CA	Check Wire	Deposit	Wire	n/a - records unavailable	n/a - records unavailable			
524155	1FN005	ASCOT FUND LTD	7/7/1993	$ 3,000,000.00	CA	Check Wire	Deposit	Wire	n/a - records unavailable	n/a - records unavailable			
430822	1A0058	ASCOT PARTNERS LP	7/28/1993	$ 3,000,000.00	CA	CHECK WIRE	Deposit	Wire	n/a - records unavailable	n/a - records unavailable			
498191	1A0058	ASCOT PARTNERS LP	1/11/1994	$ 5,000,000.00	CA	CHECK WIRE	Deposit	Wire	n/a - records unavailable	n/a - records unavailable			
468733	1A0058	ASCOT PARTNERS LP	7/6/1994	$ 7,000,000.00	CA	check wire	Deposit	Wire	n/a - records unavailable	n/a - records unavailable			
523956	1FN005	ASCOT FUND LTD	8/4/1994	$ 1,000,000.00	CA	CHECK WIRE	Deposit	Wire	n/a - records unavailable	n/a - records unavailable			
450525	1FN005	ASCOT FUND LTD	10/4/1995	$ 10,000,000.00	CA	Check Wire	Deposit	Wire	n/a - records unavailable	n/a - records unavailable			
223046	1A0058	ASCOT PARTNERS LP	12/28/1995	$ (6,000,000.00)	CW	CHECK WIRE	Withdrawal	Wire	n/a - records unavailable	n/a - records unavailable			
4571	1A0058	ASCOT PARTNERS LP	1/23/1996	$ 6,000,000.00	CA	CHECK WIRE	Deposit	Wire	n/a - records unavailable	n/a - records unavailable			
9790	1A0058	ASCOT PARTNERS LP	4/16/1996	$ 4,500,000.00	CA	CHECK WIRE	Deposit	Wire	n/a - records unavailable	n/a - records unavailable			
313149	1FN005	ASCOT FUND LTD	7/5/1996	$ 9,339,000.00	CA	CHECK WIRE	Deposit	Wire	n/a - records unavailable	n/a - records unavailable			
185235	1A0058	ASCOT PARTNERS LP	7/5/1996	$ 15,661,000.00	CA	CHECK WIRE	Deposit	Wire	n/a - records unavailable	n/a - records unavailable			
312014	1A0058	ASCOT PARTNERS LP	7/24/1996	$ 39,000.00	CA	CHECK WIRE	Deposit	Wire	n/a - records unavailable	n/a - records unavailable			
107062	1FN005	ASCOT FUND LTD	7/25/1996	$ 961,000.00	CA	CHECK WIRE	Deposit	Wire	n/a - records unavailable	n/a - records unavailable			
249906	1A0058	ASCOT PARTNERS LP	12/30/1996	$ (1,600,000.00)	CW	CHECK WIRE	Withdrawal	Wire	n/a - records unavailable	n/a - records unavailable			
217717	1FN005	ASCOT FUND LTD	12/30/1996	$ (1,200,000.00)	CW	CHECK WIRE	Withdrawal	Wire	n/a - records unavailable	n/a - records unavailable			
307114	1A0058	ASCOT PARTNERS LP	1/7/1997	$ (9,240,000.00)	CW	CHECK WIRE	Withdrawal	Wire	n/a - records unavailable	n/a - records unavailable			
39551	1FN005	ASCOT FUND LTD	1/7/1997	$ (7,240,000.00)	CW	CHECK WIRE	Withdrawal	Wire	n/a - records unavailable	n/a - records unavailable			
149929	1A0058	ASCOT PARTNERS LP	1/10/1997	$ (1,000,000.00)	CW	CHECK WIRE	Withdrawal	Wire	n/a - records unavailable	n/a - records unavailable			
287646	1FN005	ASCOT FUND LTD	3/5/1997	$ 3,400,000.00	CA	CHECK WIRE	Deposit	Wire	n/a - records unavailable	n/a - records unavailable			
306110	1A0058	ASCOT PARTNERS LP	4/8/1997	$ 8,500,000.00	CA	CHECK WIRE	Deposit	Wire	n/a - records unavailable	n/a - records unavailable			
215218	1FN005	ASCOT FUND LTD	4/9/1997	$ 3,500,000.00	CA	CHECK WIRE	Deposit	Wire	n/a - records unavailable	n/a - records unavailable			
208915	1FN005	ASCOT FUND LTD	5/23/1997	$ 1,900,000.00	CA	CHECK WIRE	Deposit	Wire	n/a - records unavailable	n/a - records unavailable			
13806	1FN005	ASCOT FUND LTD	6/10/1997	$ 2,000,000.00	CA	CHECK WIRE	Deposit	Wire	n/a - records unavailable	n/a - records unavailable			

EXHIBIT 10

Reconciliation and Tracing Results - Merkin Accounts

CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date[1]	Amount[1]	Trans Type[1]	Transaction Description[1]	Deposit or Withdrawal	Check Or Wire	Reconciled to BLMIS Bank Records	BLMIS Bank Account[2]	Bank Statement Bates Reference	703 ID[2]	Multiple ID[2]
63810	1A0058	ASCOT PARTNERS LP	7/8/1997	$ 1,400,000.00	CA	CHECK WIRE	Deposit	Wire	n/a - records unavailable	n/a - records unavailable			
92435	1FN005	ASCOT FUND LTD	7/9/1997	$ 15,900,000.00	CA	CHECK WIRE	Deposit	Wire	n/a - records unavailable	n/a - records unavailable			
27224	1A0058	ASCOT PARTNERS LP	7/10/1997	$ 1,000,000.00	CA	CHECK WIRE	Deposit	Wire	n/a - records unavailable	n/a - records unavailable			
313317	1FN005	ASCOT FUND LTD	8/5/1997	$ 4,000,000.00	CA	CHECK WIRE	Deposit	Wire	n/a - records unavailable	n/a - records unavailable			
75342	1A0058	ASCOT PARTNERS LP	10/8/1997	$ (2,500,000.00)	CW	CHECK WIRE	Withdrawal	Wire	n/a - records unavailable	n/a - records unavailable			
303786	1FN005	ASCOT FUND LTD	10/8/1997	$ 3,500,000.00	CA	CHECK WIRE	Deposit	Wire	n/a - records unavailable	n/a - records unavailable			
261365	1A0058	ASCOT PARTNERS LP	12/30/1997	$ (6,000,000.00)	CW	CHECK WIRE	Withdrawal	Wire	n/a - records unavailable	n/a - records unavailable			
296043	1A0058	ASCOT PARTNERS LP	1/7/1998	$ (2,500,000.00)	CW	CHECK WIRE	Withdrawal	Wire	n/a - records unavailable	n/a - records unavailable			
161517	1FN005	ASCOT FUND LTD	1/8/1998	$ 20,000,000.00	CA	CHECK WIRE	Deposit	Wire	n/a - records unavailable	n/a - records unavailable			
230329	1FN005	ASCOT FUND LTD	4/13/1998	$ (26,000,000.00)	CW	CHECK WIRE	Withdrawal	Wire	n/a - records unavailable	n/a - records unavailable			
216373	1A0058	ASCOT PARTNERS LP	4/13/1998	$ 26,000,000.00	CA	CHECK WIRE	Deposit	Wire	n/a - records unavailable	n/a - records unavailable			
223928	1A0058	ASCOT PARTNERS LP	7/8/1998	$ 10,000,000.00	CA	CHECK WIRE	Deposit	Wire	n/a - records unavailable	n/a - records unavailable			
295365	1FN005	ASCOT FUND LTD	7/8/1998	$ 10,000,000.00	CA	CHECK WIRE	Deposit	Wire	n/a - records unavailable	n/a - records unavailable			
230747	1FN005	ASCOT FUND LTD	4/5/1999	$ 11,314,600.00	CA	CHECK WIRE	Deposit	Wire	Yes	703 Account	MADWAA00391842 - 44	1432	
89678	1A0058	ASCOT PARTNERS LP	4/5/1999	$ 18,685,400.00	CA	CHECK WIRE	Deposit	Wire	Yes	703 Account	MADWAA00391844	1434	
152066	1A0058	ASCOT PARTNERS LP	4/12/1999	$ 11,400,000.00	CA	CHECK WIRE	Deposit	Wire	Yes	703 Account	MADWAA00391862	1539	
258059	1FN005	ASCOT FUND LTD	4/12/1999	$ 18,600,000.00	CA	CHECK WIRE	Deposit	Wire	Yes	703 Account	MADWAA00391864	1540	
91062	1A0058	ASCOT PARTNERS LP	1/10/2000	$ 700,000.00	CA	CHECK WIRE	Deposit	Wire	Yes	703 Account	MADWAA00051712 - 14	4826	
60117	1FN005	ASCOT FUND LTD	1/10/2000	$ 14,300,000.00	CA	CHECK WIRE	Deposit	Wire	Yes	703 Account	MADWAA00051714 - 16	4833	
251951	1A0058	ASCOT PARTNERS LP	4/6/2000	$ 6,175,000.00	CA	CHECK WIRE	Deposit	Wire	Yes	703 Account	MADWAA00038614	6008	
244488	1FN005	ASCOT FUND LTD	4/6/2000	$ 8,825,000.00	CA	CHECK WIRE	Deposit	Wire	Yes	703 Account	MADWAA00038614	6009	
97507	1A0058	ASCOT PARTNERS LP	8/2/2000	$ 4,200,000.00	CA	CHECK WIRE	Deposit	Wire	Yes	703 Account	MADWAA00253268	7523	7216
88301	1FN005	ASCOT FUND LTD	8/2/2000	$ 5,800,000.00	CA	CHECK WIRE	Deposit	Wire	Yes	703 Account	MADWAA00253268	7524	7218
307351	1G0321	GABRIEL CAPITAL LP	8/2/2000	$ 39,000,000.00	JRNL	CHECK WIRE	Deposit	Wire	Yes	703 Account	MADWAA00253268	7523	7217
185051	1FR070	ARIEL FUND LTD	8/2/2000	$ 46,000,000.00	JRNL	CHECK WIRE	Deposit	Wire	Yes	703 Account	MADWAA00253268	7524	7219
258969	1FN005	ASCOT FUND LTD	1/8/2001	$ 16,000,000.00	CA	CHECK WIRE	Deposit	Wire	Yes	703 Account	MADWAA00147922	9641	
29436	1G0321	GABRIEL CAPITAL LP	1/8/2001	$ 35,800,000.00	CA	CHECK WIRE	Deposit	Wire	Yes	703 Account	MADWAA00147922	9644	

BLMIS Bank Account Data

EXHIBIT 10

Reconciliation and Tracing Results - Merkin Accounts

CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date[1]	Amount[1]	Trans Type[1]	Transaction Description[1]	Deposit or Withdrawal	Check Or Wire	Reconciled to BLMIS Bank Records		BLMIS Bank Account[2]	Bank Statement Bates Reference	703 ID[2]	Multiple ID[2]
										BLMIS Bank Account Data				
105852	1FR070	ARIEL FUND LTD	1/8/2001	$ 38,200,000.00	CA	CHECK WIRE	Deposit	Wire	Yes		703 Account	MADWAA00147922 - 24	9645	
309197	1G0321	GABRIEL CAPITAL LP	4/12/2001	$ 11,900,000.00	CA	CHECK WIRE	Deposit	Wire	Yes		703 Account	MADWAA00131439 - 41	10963	
285613	1FR070	ARIEL FUND LTD	4/12/2001	$ 14,100,000.00	CA	CHECK WIRE	Deposit	Wire	Yes		703 Account	MADWAA00131441	10964	
310679	1FN005	ASCOT FUND LTD	4/12/2001	$ 24,000,000.00	CA	CHECK WIRE	Deposit	Wire	Yes		703 Account	MADWAA00131441	10965	
218113	1A0058	ASCOT PARTNERS LP	5/6/2002	$ 2,000,000.00	CA	CHECK WIRE	Deposit	Wire	Yes		703 Account	JPMSAB0000476	16550	
309187	1FN005	ASCOT FUND LTD	5/6/2002	$ 21,000,000.00	CA	CHECK WIRE	Deposit	Wire	Yes		703 Account	JPMSAB0000477	16556	
287507	1G0321	GABRIEL CAPITAL LP	10/8/2002	$ 2,000,000.00	CA	CHECK WIRE	Deposit	Wire	Yes		703 Account	JPMSAB0000585 - 86	18861	
289650	1FN005	ASCOT FUND LTD	10/8/2002	$ 18,000,000.00	CA	CHECK WIRE	Deposit	Wire	Yes		703 Account	JPMSAB0000586	18864	
246969	1A0058	ASCOT PARTNERS LP	7/3/2003	$ 30,000,000.00	CA	CHECK WIRE	Deposit	Wire	Yes		703 Account	JPMSAB0001006	23224	
17068	1A0058	ASCOT PARTNERS LP	10/7/2003	$ 25,000,000.00	CA	CHECK WIRE	Deposit	Wire	Yes		703 Account	JPMSAB0001263	24612	
17073	1A0058	ASCOT PARTNERS LP	10/8/2003	$ 5,000,000.00	CA	CHECK WIRE	Deposit	Wire	Yes		703 Account	JPMSAB0001263	24610	
156027	1A0058	ASCOT PARTNERS LP	12/2/2003	$ (5,000,000.00)	CW	CHECK WIRE	Withdrawal	Wire	Yes		703 Account	JPMSAB0000802 - 03	25306	
298491	1A0058	ASCOT PARTNERS LP	12/26/2003	$ (12,000,000.00)	CW	CHECK WIRE	Withdrawal	Wire	Yes		703 Account	JPMSAB0000845	25650	
310189	1A0058	ASCOT PARTNERS LP	1/5/2004	$ 17,000,000.00	CA	CHECK WIRE	Deposit	Wire	Yes		703 Account	JPMSAB0001578	25822	
15358	1A0058	ASCOT PARTNERS LP	8/3/2004	$ 15,000,000.00	CA	CHECK WIRE	Deposit	Wire	Yes		703 Account	JPMSAB0001411 - 12	28840	
97418	1A0058	ASCOT PARTNERS LP	1/6/2005	$ 100,000,000.00	CA	CHECK WIRE	Deposit	Wire	Yes		703 Account	JPMSAB0002228	31022	
293663	1A0058	ASCOT PARTNERS LP	4/5/2005	$ 30,000,000.00	CA	CHECK WIRE	Deposit	Wire	Yes		703 Account	JPMSAB0001992	32405	
224009	1A0058	ASCOT PARTNERS LP	10/5/2005	$ 50,000,000.00	CA	CHECK WIRE	Deposit	Wire	Yes		703 Account	JPMSAB0002542	34977	
160994	1A0058	ASCOT PARTNERS LP	12/23/2005	$ (25,000,000.00)	CW	CHECK WIRE	Withdrawal	Wire	Yes		703 Account	JPMSAB0002134	35986	
25675	1A0058	ASCOT PARTNERS LP	1/6/2006	$ (63,000,000.00)	CW	CHECK WIRE	Withdrawal	Wire	Yes		703 Account	JPMSAB0002881	36209	
32326	1A0058	ASCOT PARTNERS LP	4/4/2006	$ (76,000,000.00)	CW	CHECK WIRE	Withdrawal	Wire	Yes		BONY 621 Account	SECSBP0008232	*n/a*	
167623	1G0321	GABRIEL CAPITAL LP	7/10/2006	$ 38,000,000.00	CA	CHECK WIRE	Deposit	Wire	Yes		703 Account	JPMSAB0002943	38565	
238678	1FR070	ARIEL FUND LTD	7/10/2006	$ 46,000,000.00	CA	CHECK WIRE	Deposit	Wire	Yes		703 Account	JPMSAB0002943	38566	
62018	1A0058	ASCOT PARTNERS LP	7/12/2006	$ 25,000,000.00	CA	CHECK WIRE	Deposit	Wire	Yes		703 Account	JPMSAB0002945 - 46	38582	
302193	1A0058	ASCOT PARTNERS LP	12/29/2006	$ (10,000,000.00)	CW	CHECK WIRE	Withdrawal	Wire	Yes		703 Account	JPMSAB0002808	40720	
14327	1A0058	ASCOT PARTNERS LP	7/6/2007	$ 80,000,000.00	CA	CHECK WIRE	Deposit	Wire	Yes		703 Account	JPMSAB0003593	43395	
78848	1A0058	ASCOT PARTNERS LP	12/31/2007	$ (175,000,000.00)	CW	CHECK WIRE	Withdrawal	Wire	Yes		703 Account	JPMSAB0003453	45749	
115975	1A0058	ASCOT PARTNERS LP	4/2/2008	$ 25,000,000.00	CA	CHECK WIRE	Deposit	Wire	Yes		703 Account	JPMSAB0003955	47201	
254336	1A0058	ASCOT PARTNERS LP	7/2/2008	$ (50,000,000.00)	CW	CHECK WIRE	Withdrawal	Wire	Yes		703 Account	JPMSAB0004202	48574	

EXHIBIT 10

Reconciliation and Tracing Results - Merkin Accounts

CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date[1]	Amount[1]	Trans Type[1]	Transaction Description[1]		Deposit or Withdrawal	Check Or Wire	Reconciled to BLMIS Bank Records		BLMIS Bank Account Data			
												BLMIS Bank Account[2]	Bank Statement Bates Reference	703 ID[2]	Multiple ID[2]
132026	1G0321	GABRIEL CAPITAL LP	7/7/2008	$ (17,400,000.00)	CW	CHECK WIRE		Withdrawal	Wire	Yes		703 Account	JPMSAB0004209	48627	
278724	1FR070	ARIEL FUND LTD	7/7/2008	$ (16,200,000.00)	CW	CHECK WIRE		Withdrawal	Wire	Yes		703 Account	JPMSAB0004209	48628	
140328	1A0058	ASCOT PARTNERS LP	10/1/2008	$ (45,000,000.00)	CW	CHECK WIRE		Withdrawal	Wire	Yes		703 Account	JPMSAB0004458	49916	
287916	1A0058	ASCOT PARTNERS LP	10/9/2008	$ 10,000,000.00	CA	CHECK WIRE		Deposit	Wire	Yes		703 Account	JPMSAB0004475	50066	

[1] The information contained in these columns was obtained from the BLMIS customer statements.

[2] The results of our analysis of the activity in the 703 Account are set forth in Excel spreadsheet titled "JPMC 703 Account Activity - December 1998 to December 2008", which is attached as **Exhibit 4**.

[3] For withdrawals via wire transfers, the banking institution, the bank account number and the bank account holder are based on information contained in the JPMC Wire File, the 703 Account bank statements, wire detail regarding transactions in the BONY 621 ACcount, and/or the BONY 621 Account statements.

[4] One day later, on 1/9/2001, there was a transfer of $38.2 million from Ariel Fund's bank account at Morgan Stanley (#xx-x3001) and $11 million from Ascot Fund's account at Morgan Stanely (#xx-x3020) to Gabriel Capital's account at Morgan Stanley (#xx-x3001). The description per the Morgan Stanley bank statements for both of these transfers includes "Correct Madoff Wires." It is unclear why the transfer from Ascot Fund to Gabriel Capital was only $11 million when Gabriel Capital transferred $16 million to BLMIS which was reflected as a cash deposit into Ascot Fund's BLMIS customer account on 1/8/2001.

[5] As of 7/11/2006, the date when Gabriel Capital transferred $25 million to BLMIS, the balance in Ascot Partner's account at Morgan Stanley (#xx-x3012) was approximately $11 million (approximately $14 million less than the cash deposit of $25 million reflected on the customer statements for the Ascot Partner's BLMIS customer account). The next day, on 7/12/2006, there was a transfer of $25 million from Ascot Fund (reflected as "7/1 Cont - Ascot Fund" in Merkin's QuickBooks data) to Ascot Partner's account at Morgan Stanley (#xx-x3012) and then a transfer of $25 million from Ascot Partners to Gabriel Capital's account at Morgan Stanley (#xx-x3001).

EXHIBIT 10

Reconcilation and Tracing Results - Merkin Accounts

CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date[1]	Amount[1]	Trans Type[1]	Transaction Description[1]	Cash Tracing Results - per BLMIS Bank Records			Cash Tracing Results - per Merkin Defendants' Bank Records					
							Banking Institution[3]	Bank Account Number[3]	Potential Bank Account Holder(s)[3]	Banking Institution	Bank Account Number	Bank Account Holder	Bank Statement Trans Date	Bank Statement Amount	Bank Statement Bates Reference
428438	1FN005	ASCOT FUND LTD	1/2/1992	$ 4,000,000.00	JRNL	CHECK WIRE	n/a - records unavailable			n/a - records unavailable					
501225	1FN005	ASCOT FUND LTD	3/23/1992	$ 4,000,000.00	CA	CHECK WIRE A/O 3/4/92	n/a - records unavailable			n/a - records unavailable					
490568	1FN005	ASCOT FUND LTD	9/2/1992	$ 500,000.00	CA	CHECK WIRE	n/a - records unavailable			n/a - records unavailable					
490567	1FN005	ASCOT FUND LTD	9/2/1992	$ 2,000,000.00	CA	CHECK WIRE	n/a - records unavailable			n/a - records unavailable					
511589	1FN005	ASCOT FUND LTD	1/12/1993	$ 5,924,511.00	CA	Check Wire	n/a - records unavailable			n/a - records unavailable					
495296	1A0058	ASCOT PARTNERS LP	1/12/1993	$ 9,075,489.00	CA	Check Wire	n/a - records unavailable			n/a - records unavailable					
524155	1FN005	ASCOT FUND LTD	7/7/1993	$ 3,000,000.00	CA	Check Wire	n/a - records unavailable			n/a - records unavailable					
430822	1A0058	ASCOT PARTNERS LP	7/28/1993	$ 3,000,000.00	CA	CHECK WIRE	n/a - records unavailable			n/a - records unavailable					
498191	1A0058	ASCOT PARTNERS LP	1/11/1994	$ 5,000,000.00	CA	CHECK WIRE	n/a - records unavailable			n/a - records unavailable					
468733	1A0058	ASCOT PARTNERS LP	7/6/1994	$ 7,000,000.00	CA	check wire	n/a - records unavailable			n/a - records unavailable					
523956	1FN005	ASCOT FUND LTD	8/4/1994	$ 1,000,000.00	CA	CHECK WIRE	n/a - records unavailable			n/a - records unavailable					
450525	1FN005	ASCOT FUND LTD	10/4/1995	$ 10,000,000.00	CA	Check Wire	n/a - records unavailable			n/a - records unavailable					
223046	1A0058	ASCOT PARTNERS LP	12/28/1995	$ (6,000,000.00)	CW	CHECK WIRE	n/a - records unavailable			n/a - records unavailable					
4571	1A0058	ASCOT PARTNERS LP	1/23/1996	$ 6,000,000.00	CA	CHECK WIRE	n/a - records unavailable			n/a - records unavailable					
9790	1A0058	ASCOT PARTNERS LP	4/16/1996	$ 4,500,000.00	CA	CHECK WIRE	n/a - records unavailable			n/a - records unavailable					
313149	1FN005	ASCOT FUND LTD	7/5/1996	$ 9,339,000.00	CA	CHECK WIRE	n/a - records unavailable			n/a - records unavailable					
185235	1A0058	ASCOT PARTNERS LP	7/5/1996	$ 15,661,000.00	CA	CHECK WIRE	n/a - records unavailable			n/a - records unavailable					
312014	1A0058	ASCOT PARTNERS LP	7/24/1996	$ 39,000.00	CA	CHECK WIRE	n/a - records unavailable			n/a - records unavailable					
107062	1FN005	ASCOT FUND LTD	7/25/1996	$ 961,000.00	CA	CHECK WIRE	n/a - records unavailable			n/a - records unavailable					
249906	1A0058	ASCOT PARTNERS LP	12/30/1996	$ (1,600,000.00)	CW	CHECK WIRE	n/a - records unavailable			n/a - records unavailable					
217717	1FN005	ASCOT FUND LTD	12/30/1996	$ (1,200,000.00)	CW	CHECK WIRE	n/a - records unavailable			n/a - records unavailable					
307114	1A0058	ASCOT PARTNERS LP	1/7/1997	$ (9,240,000.00)	CW	CHECK WIRE	n/a - records unavailable			n/a - records unavailable					
39551	1FN005	ASCOT FUND LTD	1/7/1997	$ (7,240,000.00)	CW	CHECK WIRE	n/a - records unavailable			n/a - records unavailable					
149929	1A0058	ASCOT PARTNERS LP	1/10/1997	$ (1,000,000.00)	CW	CHECK WIRE	n/a - records unavailable			n/a - records unavailable					
287646	1FN005	ASCOT FUND LTD	3/5/1997	$ 3,400,000.00	CA	CHECK WIRE	n/a - records unavailable			n/a - records unavailable					
306110	1A0058	ASCOT PARTNERS LP	4/8/1997	$ 8,500,000.00	CA	CHECK WIRE	n/a - records unavailable			n/a - records unavailable					
215218	1FN005	ASCOT FUND LTD	4/9/1997	$ 3,500,000.00	CA	CHECK WIRE	n/a - records unavailable			n/a - records unavailable					
208915	1FN005	ASCOT FUND LTD	5/23/1997	$ 1,900,000.00	CA	CHECK WIRE	n/a - records unavailable			n/a - records unavailable					
13806	1FN005	ASCOT FUND LTD	6/10/1997	$ 2,000,000.00	CA	CHECK WIRE	n/a - records unavailable			n/a - records unavailable					

EXHIBIT 10

Reconcilation and Tracing Results - Merkin Accounts

CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date[1]	Amount[1]	Trans Type[1]	Transaction Description[1]	Banking Institution[3]	Bank Account Number[3]	Potential Bank Account Holder(s)[3]	Banking Institution	Bank Account Number	Bank Account Holder	Bank Statement Trans Date	Bank Statement Amount	Bank Statement Bates Reference
							Cash Tracing Results - per BLMIS Bank Records			*Cash Tracing Results - per Merkin Defendants' Bank Records*					
63810	1A0058	ASCOT PARTNERS LP	7/8/1997	$ 1,400,000.00	CA	CHECK WIRE	*n/a - records unavailable*			*n/a - records unavailable*					
92435	1FN005	ASCOT FUND LTD	7/9/1997	$ 15,900,000.00	CA	CHECK WIRE	*n/a - records unavailable*			*n/a - records unavailable*					
27224	1A0058	ASCOT PARTNERS LP	7/10/1997	$ 1,000,000.00	CA	CHECK WIRE	*n/a - records unavailable*			*n/a - records unavailable*					
313317	1FN005	ASCOT FUND LTD	8/5/1997	$ 4,000,000.00	CA	CHECK WIRE	*n/a - records unavailable*			*n/a - records unavailable*					
75342	1A0058	ASCOT PARTNERS LP	10/8/1997	$ (2,500,000.00)	CW	CHECK WIRE	*n/a - records unavailable*			*n/a - records unavailable*					
303786	1FN005	ASCOT FUND LTD	10/8/1997	$ 3,500,000.00	CA	CHECK WIRE	*n/a - records unavailable*			*n/a - records unavailable*					
261365	1A0058	ASCOT PARTNERS LP	12/30/1997	$ (6,000,000.00)	CW	CHECK WIRE	*n/a - records unavailable*			*n/a - records unavailable*					
296043	1A0058	ASCOT PARTNERS LP	1/7/1998	$ (2,500,000.00)	CW	CHECK WIRE	*n/a - records unavailable*			*n/a - records unavailable*					
161517	1FN005	ASCOT FUND LTD	1/8/1998	$ 20,000,000.00	CA	CHECK WIRE	*n/a - records unavailable*			*n/a - records unavailable*					
230329	1FN005	ASCOT FUND LTD	4/13/1998	$ (26,000,000.00)	CW	CHECK WIRE	*n/a - records unavailable*			*n/a - records unavailable*					
216373	1A0058	ASCOT PARTNERS LP	4/13/1998	$ 26,000,000.00	CA	CHECK WIRE	*n/a - records unavailable*			*n/a - records unavailable*					
223928	1A0058	ASCOT PARTNERS LP	7/8/1998	$ 10,000,000.00	CA	CHECK WIRE	*n/a - records unavailable*			Morgan Stanley	xx-x3021	Ascot Partners LP	7/7/1998	$ (10,000,000)	MSMERKIN-00015834
295365	1FN005	ASCOT FUND LTD	7/8/1998	$ 10,000,000.00	CA	CHECK WIRE	*n/a - records unavailable*			*n/a - records unavailable*					
230747	1FN005	ASCOT FUND LTD	4/5/1999	$ 11,314,600.00	CA	CHECK WIRE	Via: Citibank	*Unknown*	Ascot Fund Ltd.	Morgan Stanley	xx-x3020	Ascot Fund Ltd.	4/1/1999	$ (11,314,600)	MSMERKIN-00028249
89678	1A0058	ASCOT PARTNERS LP	4/5/1999	$ 18,685,400.00	CA	CHECK WIRE	Via: Citibank	*Unknown*	Ascot Partners LP	Morgan Stanley	xx-x3021	Ascot Partners LP	4/1/1999	$ (18,685,400)	MSMERKIN-00015857
152066	1A0058	ASCOT PARTNERS LP	4/12/1999	$ 11,400,000.00	CA	CHECK WIRE	Via: Citibank	*Unknown*	Ascot Partners LP	Morgan Stanley	xx-x3021	Ascot Partners LP	4/9/1999	$ (11,400,000)	MSMERKIN-00015857
258059	1FN005	ASCOT FUND LTD	4/12/1999	$ 18,600,000.00	CA	CHECK WIRE	MeesPierson	*Unknown*	Ascot Fund Ltd.	*n/a - records unavailable*					
91062	1A0058	ASCOT PARTNERS LP	1/10/2000	$ 700,000.00	CA	CHECK WIRE	Via: Citibank	*Unknown*	Ascot Partners LP	Morgan Stanley	xx-x3021	Ascot Partners LP	1/7/2000	$ (700,000)	MSMERKIN-00015881
60117	1FN005	ASCOT FUND LTD	1/10/2000	$ 14,300,000.00	CA	CHECK WIRE	Via: Citibank	*Unknown*	Ascot Partners LP	Morgan Stanley	xx-x3021	Ascot Partners LP	1/7/2000	$ (14,300,000)	MSMERKIN-00015881
251951	1A0058	ASCOT PARTNERS LP	4/6/2000	$ 6,175,000.00	CA	CHECK WIRE	Via: Citibank	*Unknown*	Ascot Partners LP	Morgan Stanley	xx-x3021	Ascot Partners LP	4/5/2000	$ (6,175,000)	MSMERKIN-00015888
244488	1FN005	ASCOT FUND LTD	4/6/2000	$ 8,825,000.00	CA	CHECK WIRE	MeesPierson	*Unknown*	Ascot Fund	MeesPierson	xxxx6100	Ascot Fund Ltd.	4/5/2000	$ (8,825,000)	GCC-P 0833803
97507	1A0058	ASCOT PARTNERS LP	8/2/2000	$ 4,200,000.00	CA	CHECK WIRE	Via: Citibank	*Unknown*	AGO Execution (Ariel, Gabriel)	Morgan Stanley	xx-x3200	AGO Execution (Ariel, Gabriel, Odyssey)	8/2/2000	$ (43,200,000)	MSMERKIN-00029614
88301	1FN005	ASCOT FUND LTD	8/2/2000	$ 5,800,000.00	CA	CHECK WIRE	Via: Citibank	*Unknown*	AGO Execution (Ariel, Gabriel)	Morgan Stanley	xx-x3200	AGO Execution (Ariel, Gabriel, Odyssey)	8/2/2000	$ (51,800,000)	MSMERKIN-00029614
307351	1G0321	GABRIEL CAPITAL LP	8/2/2000	$ 39,000,000.00	JRNL	CHECK WIRE	Via: Citibank	*Unknown*	AGO Execution (Ariel, Gabriel)	Morgan Stanley	xx-x3200	AGO Execution (Ariel, Gabriel, Odyssey)	8/2/2000	$ (43,200,000)	MSMERKIN-00029614
185051	1FR070	ARIEL FUND LTD	8/2/2000	$ 46,000,000.00	JRNL	CHECK WIRE	Via: Citibank	*Unknown*	AGO Execution (Ariel, Gabriel)	Morgan Stanley	xx-x3200	AGO Execution (Ariel, Gabriel, Odyssey)	8/2/2000	$ (51,800,000)	MSMERKIN-00029614
258969	1FN005	ASCOT FUND LTD	1/8/2001	$ 16,000,000.00	CA	CHECK WIRE	Via: Citibank	*Unknown*	Gabriel Capital LP	Morgan Stanley	xx-x3003	Gabriel Capital LP	1/8/2001	$ (16,000,000)	MSMERKIN-00014731 [4]
29436	1G0321	GABRIEL CAPITAL LP	1/8/2001	$ 35,800,000.00	CA	CHECK WIRE	Via: Citibank	*Unknown*	Gabriel Capital LP	Morgan Stanley	xx-x3003	Gabriel Capital LP	1/8/2001	$ (35,800,000)	MSMERKIN-00014731

EXHIBIT 10

Reconciliation and Tracing Results - Merkin Accounts

							Cash Tracing Results - per BLMIS Bank Records			Cash Tracing Results - per Merkin Defendants' Bank Records					
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date[1]	Amount[1]	Trans Type[1]	Transaction Description[1]	Banking Institution[3]	Bank Account Number[3]	Potential Bank Account Holder(s)[3]	Banking Institution	Bank Account Number	Bank Account Holder	Bank Statement Trans Date	Bank Statement Amount	Bank Statement Bates Reference
105852	1FR070	ARIEL FUND LTD	1/8/2001	$ 38,200,000.00	CA	CHECK WIRE	Via: Citibank	Unknown	Gabriel Capital LP	Morgan Stanley	xx-x3003	Gabriel Capital LP	1/8/2001	$ (38,200,000)	MSMERKIN-00014731 [4]
309197	1G0321	GABRIEL CAPITAL LP	4/12/2001	$ 11,900,000.00	CA	CHECK WIRE	Via: Citibank	Unknown	Gabriel Capital LP	Morgan Stanley	xx-x3003	Gabriel Capital LP	4/11/2001	$ (11,900,000)	MSMERKIN-00014951
285613	1FR070	ARIEL FUND LTD	4/12/2001	$ 14,100,000.00	CA	CHECK WIRE	Via: Citibank	Unknown	Ariel Fund Ltd	Morgan Stanley	xx-x3001	Ariel Fund Ltd	4/11/2001	$ (14,100,000)	MSMERKIN-00010813
310679	1FN005	ASCOT FUND LTD	4/12/2001	$ 24,000,000.00	CA	CHECK WIRE	Via: Citibank	Unknown	Ascot Fund Ltd.	Morgan Stanley	xx-x3020	Ascot Fund Ltd.	4/11/2001	$ (24,000,000)	MSMERKIN-00028327
218113	1A0058	ASCOT PARTNERS LP	5/6/2002	$ 2,000,000.00	CA	CHECK WIRE	Morgan Stanley via Citibank	xxx3021	Ascot Partners LP	Morgan Stanley	xx-x3021	Ascot Partners LP	5/6/2002	$ (2,000,000)	MSYSAF0001144
309187	1FN005	ASCOT FUND LTD	5/6/2002	$ 21,000,000.00	CA	CHECK WIRE	Morgan Stanley via Citibank	xxx3020	Ascot Fund Ltd.	Morgan Stanley	xx-x3020	Ascot Fund Ltd.	5/6/2002	$ (21,000,000)	MSMERKIN-00028356
287507	1G0321	GABRIEL CAPITAL LP	10/8/2002	$ 2,000,000.00	CA	CHECK WIRE	Morgan Stanley via Citibank	xxx3003	Gabriel Capital LP	Morgan Stanley	xx-x3003	Gabriel Capital LP	10/7/2002	$ (2,000,000)	MSYSAF0001875
289650	1FN005	ASCOT FUND LTD	10/8/2002	$ 18,000,000.00	CA	CHECK WIRE	Morgan Stanley via Citibank	xxx3020	Ascot Fund Ltd.	Morgan Stanley	xx-x3020	Ascot Fund Ltd.	10/7/2002	$ (18,000,000)	MSMERKIN-00028367
246969	1A0058	ASCOT PARTNERS LP	7/3/2003	$ 30,000,000.00	CA	CHECK WIRE	Morgan Stanley via Citibank	xxx3021	Ascot Partners LP	Morgan Stanley	xx-x3021	Ascot Partners LP	7/3/2003	$ (30,000,000)	MSYSAF0001185
17068	1A0058	ASCOT PARTNERS LP	10/7/2003	$ 25,000,000.00	CA	CHECK WIRE	Morgan Stanley via Citibank	xxx3021	Ascot Partners LP	Morgan Stanley	xx-x3021	Ascot Partners LP	10/7/2003	$ (25,000,000)	MSYSAF0001196
17073	1A0058	ASCOT PARTNERS LP	10/8/2003	$ 5,000,000.00	CA	CHECK WIRE	Morgan Stanley via Citibank	xxx3021	Ascot Partners LP	Morgan Stanley	xx-x3021	Ascot Partners LP	10/7/2003	$ (5,000,000)	MSYSAF0001196
156027	1A0058	ASCOT PARTNERS LP	12/2/2003	$ (5,000,000.00)	CW	CHECK WIRE	Morgan Stanley via Citibank	xxx3021	Ascot Partners LP	Morgan Stanley	xx-x3021	Ascot Partners LP	12/2/2003	$ 5,000,000	MSYSAF0001208
298491	1A0058	ASCOT PARTNERS LP	12/26/2003	$ (12,000,000.00)	CW	CHECK WIRE	Morgan Stanley via Citibank	xxx3021	Ascot Partners LP	Morgan Stanley	xx-x3021	Ascot Partners LP	12/26/2003	$ 12,000,000	MSYSAF0001208
310189	1A0058	ASCOT PARTNERS LP	1/5/2004	$ 17,000,000.00	CA	CHECK WIRE	Morgan Stanley via Citibank	xxx3021	Ascot Partners LP	Morgan Stanley	xx-x3021	Ascot Partners LP	1/5/2004	$ (17,000,000)	MSYSAF0001216
15358	1A0058	ASCOT PARTNERS LP	8/3/2004	$ 15,000,000.00	CA	CHECK WIRE	Morgan Stanley via Citibank	xxx3021	Ascot Partners LP	Morgan Stanley	xx-x3021	Ascot Partners LP	8/3/2004	$ (15,000,000)	MSYSAF0001263
97418	1A0058	ASCOT PARTNERS LP	1/6/2005	$ 100,000,000.00	CA	CHECK WIRE	Morgan Stanley via Citibank	xxx3021	Ascot Partners LP	Morgan Stanley	xx-x3021	Ascot Partners LP	1/6/2005	$ (100,000,000)	MSYSAF0001299
293663	1A0058	ASCOT PARTNERS LP	4/5/2005	$ 30,000,000.00	CA	CHECK WIRE	Morgan Stanley via Citibank	xxx3021	Ascot Partners LP	Morgan Stanley	xx-x3021	Ascot Partners LP	4/5/2005	$ (30,000,000)	MSYSAF0001320
224009	1A0058	ASCOT PARTNERS LP	10/5/2005	$ 50,000,000.00	CA	CHECK WIRE	Morgan Stanley via Citibank	xxx3021	Ascot Partners LP	Morgan Stanley	xx-x3021	Ascot Partners LP	10/4/2005	$ (50,000,000)	MSYSAF0001362
160994	1A0058	ASCOT PARTNERS LP	12/23/2005	$ (25,000,000.00)	CW	CHECK WIRE	Morgan Stanley via Citibank	xxx3021	Ascot Partners LP	Morgan Stanley	xx-x3021	Ascot Partners LP	12/23/2005	$ 25,000,000	MSYSAF0001379
25675	1A0058	ASCOT PARTNERS LP	1/6/2006	$ (63,000,000.00)	CW	CHECK WIRE	Morgan Stanley via Citibank	xxx3021	Ascot Partners LP	Morgan Stanley	xx-x3021	Ascot Partners LP	1/6/2006	$ 63,000,000	MSYSAF0001391
32326	1A0058	ASCOT PARTNERS LP	4/4/2006	$ (76,000,000.00)	CW	CHECK WIRE	Morgan Stanley via Citibank	xxx3021	Ascot Partners LP	Morgan Stanley	xx-x3021	Ascot Partners LP	4/4/2006	$ 76,000,000	MSYSAF0001416
167623	1G0321	GABRIEL CAPITAL LP	7/10/2006	$ 38,000,000.00	CA	CHECK WIRE	Morgan Stanley via Citibank	xxx3003	Gabriel Capital LP	Morgan Stanley	xx-x3003	Gabriel Capital LP	7/10/2006	$ (38,000,000)	MSYSAF0002826
238678	1FR070	ARIEL FUND LTD	7/10/2006	$ 46,000,000.00	CA	CHECK WIRE	Morgan Stanley via Citibank	xxx3001	Ariel Fund Ltd	Morgan Stanley	xx-x3001	Ariel Fund Ltd	7/10/2006	$ (46,000,000)	MSYSAF0001061
62018	1A0058	ASCOT PARTNERS LP	7/12/2006	$ 25,000,000.00	CA	CHECK WIRE	Morgan Stanley via Citibank	xxx3003	Gabriel Capital LP	Morgan Stanley	xx-x3003	Gabriel Capital LP	7/11/2006	$ (25,000,000)	MSYSAF0002826 [5]
302193	1A0058	ASCOT PARTNERS LP	12/29/2006	$ (10,000,000.00)	CW	CHECK WIRE	Morgan Stanley via Citibank	xxx3021	Ascot Partners LP	Morgan Stanley	xx-x3021	Ascot Partners LP	12/29/2006	$ 10,000,000	MSYSAA0004861
14327	1A0058	ASCOT PARTNERS LP	7/6/2007	$ 80,000,000.00	CA	CHECK WIRE	Morgan Stanley via Citibank	xxx3021	Ascot Partners LP	Morgan Stanley	xx-x3021	Ascot Partners LP	7/5/2007	$ (80,000,000)	MSYSAA0004924
78848	1A0058	ASCOT PARTNERS LP	12/31/2007	$ (175,000,000.00)	CW	CHECK WIRE	Morgan Stanley via Citibank	xxx3021	Ascot Partners LP	Morgan Stanley	xx-x3021	Ascot Partners LP	12/31/2007	$ 175,000,000	MSYSAA0004963
115975	1A0058	ASCOT PARTNERS LP	4/2/2008	$ 25,000,000.00	CA	CHECK WIRE	MSNYU via Citibank	xxx3021	Ascot Partners LP	Morgan Stanley	xx-x3021	Ascot Partners LP	4/2/2008	$ (25,000,000)	MSYSAA0004994
254336	1A0058	ASCOT PARTNERS LP	7/2/2008	$ (50,000,000.00)	CW	CHECK WIRE	Morgan Stanley via Citibank	xxx3021	Ascot Partners LP	Morgan Stanley	xx-x3021	Ascot Partners LP	7/2/2008	$ 50,000,000	MSYSAA0005015

EXHIBIT 10

Reconciliation and Tracing Results - Merkin Accounts

CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date[1]	Amount[1]	Trans Type[1]	Transaction Description[1]	*Cash Tracing Results - per BLMIS Bank Records*			*Cash Tracing Results - per Merkin Defendants' Bank Records*					
							Banking Institution[3]	Bank Account Number[3]	Potential Bank Account Holder(s)[3]	Banking Institution	Bank Account Number	Bank Account Holder	Bank Statement Trans Date	Bank Statement Amount	Bank Statement Bates Reference
132026	1G0321	GABRIEL CAPITAL LP	7/7/2008	$ (17,400,000.00)	CW	CHECK WIRE	Morgan Stanley via Citibank	xxx3003	Gabriel Capital LP	Morgan Stanley	xx-x3003	Gabriel Capital LP	7/7/2008	$ 17,400,000	MSYSAA0001822
278724	1FR070	ARIEL FUND LTD	7/7/2008	$ (16,200,000.00)	CW	CHECK WIRE	Morgan Stanley via Citibank	xxx3001	Ariel Fund Ltd	Morgan Stanley	xx-x3001	Ariel Fund Ltd	7/7/2008	$ 16,200,000	MSYSAA0000611
140328	1A0058	ASCOT PARTNERS LP	10/1/2008	$ (45,000,000.00)	CW	CHECK WIRE	Morgan Stanley via Citibank	xxx3021	Ascot Partners LP	Morgan Stanley	xx-x3021	Ascot Partners LP	10/1/2008	$ 45,000,000	MSYSAA0005035
287916	1A0058	ASCOT PARTNERS LP	10/9/2008	$ 10,000,000.00	CA	CHECK WIRE	MSNYU via: Citibank	xxx3021	Ascot Partners LP	Morgan Stanley	xx-x3021	Ascot Partners LP	10/9/2008	$ (10,000,000)	MSYSAA0005036

[1] The information contained in these columns was obtained from the BLMIS customer statements.

[2] The results of our analysis of the activity in the 703 Account are set forth in Excel spreadsheet titled "JPMC 703 Account Activity - December 1998 to December 2008", which is attached as **Exhibit 4**.

[3] For withdrawals via wire transfers, the banking institution, the bank account number and the bank account holder are based on information contained in the JPMC Wire File, the 703 Account bank statements, wire detail regarding transactions in the BONY 621 ACcount, and/or the BONY 621 Account statements.

[4] One day later, on 1/9/2001, there was a transfer of $38.2 million from Ariel Fund's bank account at Morgan Stanley (#xx-x3001) and $11 million from Ascot Fund's account at Morgan Stanely (#xx-x3020) to Gabriel Capital's account at Morgan Stanley (#xx-x3001). The description per the Morgan Stanley bank statements for both of these transfers includes "Correct Madoff Wires." It is unclear why the transfer from Ascot Fund to Gabriel Capital was only $11 million when Gabriel Capital transferred $16 million to BLMIS which was reflected as a cash deposit into Ascot Fund's BLMIS customer account on 1/8/2001.

[5] As of 7/11/2006, the date when Gabriel Capital transferred $25 million to BLMIS, the balance in Ascot Partner's account at Morgan Stanley (#xx-x3012) was approximately $11 million (approximately $14 million less than the cash deposit of $25 million reflected on the customer statements for the Ascot Partner's BLMIS customer account). The next day, on 7/12/2006, there was a transfer of $25 million from Ascot Fund (reflected as "7/1 Cont - Ascot Fund" in Merkin's QuickBooks data) to Ascot Partner's account at Morgan Stanley (#xx-x3012) and then a transfer of $25 million from Ascot Partners to Gabriel Capital's account at Morgan Stanley (#xx-x3001).

EXHIBIT 11.1

EXHIBIT 11.1

Transfers Between and Among Merkin Funds Bank Accounts

							Merkin Defendants' QuickBooks Records						Corresponding Transaction in Merkin Funds' BLMIS Customer Account						
Transfer Category	Merkin Fund Bank Account	Date	Outflow	Inflow	Description Per Morgan Stanley Account Statement - AS REDACTED	TxnID	TxnDate	Amount	QuickBooks Account	Memo	Fund / Entity	CMID	BLMIS Account Number	BLMIS Account Name	Date	Amount	Tran Type	Transaction Description

Ariel Fund to Ascot Partners

AF to ASP	AF - MS xx-x3001	7/8/2004	(19,400,000)	-	TRANS PER CLIENT (MDFF REALLOCATION) FUNDS PAID	1699-1089378786	7/9/2004	(19,400,000)	DEPOSIT MSCO/GS/OTHER	MADOFF RE-ALLOCATION	Ariel_fu	100210	1FR070	ARIEL FUND LTD	7/14/2004	$ 19,400,000	CA	TRANS FROM 1A005830
AF to ASP	ASP - MS xx-x3021	7/8/2004	-	19,400,000	TRANS PER CLIENT (MDFF REALLOCATION) FUNDS RECEIVED	DD4-1089379005	7/9/2004	19,400,000	DEPOSITS AT BROKERS	MADOFF RE-ALLOCATION	Ascot_pa	121891	1A0058	ASCOT PARTNERS LP	7/14/2004	$ (19,400,000)	CW	TRANS TO 1FR07030
AF to ASP	AF - MS xx-x3001	1/5/2006	(38,000,000)	-	TRANSFER BETWEEN ACCOUNTS FUNDS PAID	1BD0-1136554835	1/5/2006	(38,000,000)	DEPOSIT MSCO/GS/OTHER	Additional capital to Madoff	Ariel_fu	90502	1FR070	ARIEL FUND LTD	1/5/2006	$ 38,000,000	CA	TRANS FROM 1A005830 A/O 1/3
AF to ASP	ASP - MS xx-x3021	1/5/2006	-	38,000,000	TRANSFER BETWEEN ACCOUNTS FUNDS RECEIVED	11DF-1136556684	1/5/2006	38,000,000	DEPOSITS AT BROKERS	Madoff Withdrawal	Ascot_pa	171135	1A0058	ASCOT PARTNERS LP	1/5/2006	$ (38,000,000)	CW	TRANS TO 1FR07030 A/O 1/3
AF to ASP	AF - MS xx-x3001	1/4/2007	(18,500,000)	-	JAN 1 2007 MADOFF REALLOCATE FUNDS PAID	204B-1168006573	1/4/2007	(18,500,000)	DEPOSIT MSCO/GS/OTHER	Additional Capital to Madoff	Ariel_fu	107966	1FR070	ARIEL FUND LTD	1/4/2007	$ 18,500,000	CA	TRANS FROM 1A005830
AF to ASP	ASP - MS xx-x3021	1/4/2007	-	18,500,000	JAN 1 2007 MADOFF REALLOCATE FUNDS RECEIVED	1525-1168009542	1/4/2007	18,500,000	DEPOSITS AT BROKERS	Withdrawal from Madoff (AF)	Ascot_pa	176214	1A0058	ASCOT PARTNERS LP	1/4/2007	$ (18,500,000)	CW	TRANS TO 1FR07030

Total Ariel Fund to Ascot Partners $ (75,900,000) $ 75,900,000

Ariel Fund to Gabriel Capital

AF to GC	AF - MS xx-x3001	9/8/1998	(431,048)	-	TRF REDACTED3001 TO REDACTED3003 FUNDS PAID	Transaction not found in QuickBooks												
AF to GC	GC - MS xx-x3003	9/8/1998	-	431,048	TRF REDACTED3001 TO REDACTED3003 FUNDS RECEIVED	Transaction not found in QuickBooks												
AF to GC	AF - MS xx-x3001	9/30/1998	(29,905)	-	TRF REDACTED3001 TO REDACTED3003 FUNDS PAID	5F9-907268745	9/30/1998	(29,905)	DEPOSIT MSCO/GS/OTHER	PYMNT FOR LINT ADJ	Ariel_fu							
AF to GC	GC - MS xx-x3003	9/30/1998	-	29,905	TRF REDACTED3001 TO REDACTED3003 FUNDS RECEIVED	4EB-907268420	9/30/1998	29,905	DEPOSIT MSCO/GS/OTHER	PYMNT OF LINTNER REC	Gabriel_							
AF to GC	AF - MS xx-x3001	12/4/1998	(27,553)	-	TRF REDACTED3001 TO REDACTED3003 FUNDS PAID	Transaction not found in QuickBooks												
AF to GC	GC - MS xx-x3003	12/4/1998	-	27,553	TRF REDACTED3001 TO REDACTED3003 FUNDS RECEIVED	Transaction not found in QuickBooks												
AF to GC	AF - MS xx-x3001	2/23/1999	(3,310,000)	-	TRF REDACTED3001 TO REDACTED3003 FUNDS PAID	Transaction not found in QuickBooks												
AF to GC	GC - MS xx-x3003	2/23/1999	-	3,310,000	TRF REDACTED3001 TO REDACTED3003 FUNDS RECEIVED	Transaction not found in QuickBooks												
AF to GC	AF - MS xx-x3001	3/8/1999	(10,800)	-	TRF REDACTED3001 TO REDACTED3003 FUNDS PAID	Transaction not found in QuickBooks												
AF to GC	GC - MS xx-x3003	3/8/1999	-	10,800	TRF REDACTED3001 TO REDACTED3003 FUNDS RECEIVED	Transaction not found in QuickBooks												
AF to GC	AF - MS xx-x3001	3/22/1999	(991)	-	TRF REDACTED3001 TO REDACTED3003 DMG WIRE ADJ FUNDS PAID	Transaction not found in QuickBooks												
AF to GC	GC - MS xx-x3003	3/22/1999	-	991	TRF REDACTED3001 TO REDACTED3003 DMG WIRE ADJ FUNDS RECEIVED	Transaction not found in QuickBooks												
AF to GC	AF - MS xx-x3001	6/21/1999	(101,000)	-	TRF REDACTED3001 TO REDACTED3003 FUNDS PAID	Transaction not found in QuickBooks												
AF to GC	GC - MS xx-x3003	6/21/1999	-	101,000	TRF REDACTED3001 TO REDACTED3003 FUNDS RECEIVED	Transaction not found in QuickBooks												
AF to GC	AF - MS xx-x3001	7/14/1999	(571,502)	-	TRF FDS PER LOA RE: SAGA REORG ADJ FUNDS PAID	Transaction not found in QuickBooks												
AF to GC	GC - MS xx-x3003	7/14/1999	-	571,502	TRF FDS PER LOA RE:SAGA REORG ADJ FUNDS RECEIVED	Transaction not found in QuickBooks												
AF to GC	AF - MS xx-x3001	10/6/1999	(3,661,323)	-	TRF REDACTED3001 TO REDACTED3003 FUNDS PAID	Transaction not found in QuickBooks												
AF to GC	GC - MS xx-x3003	10/6/1999	-	3,661,323	TRF REDACTED3001 TO REDACTED3003 FUNDS RECEIVED	Transaction not found in QuickBooks												
AF to GC	AF - MS xx-x3001	10/25/1999	(17,000,000)	-	TRF REDACTED3001 TO REDACTED3003 FUNDS PAID	97D-941048483	10/27/1999	(17,000,000)	DEPOSIT MSCO/GS/OTHER	TO GC	Ariel_fu							
AF to GC	GC - MS xx-x3003	10/25/1999	-	17,000,000	TRF REDACTED3001 TO REDACTED3003 FUNDS RECEIVED	78C-941049864	10/27/1999	17,000,000	DEPOSIT MSCO/GS/OTHER	FROM AF 10/21	Gabriel_							
AF to GC	AF - MS xx-x3001	10/25/1999	(34,874,000)	-	TRF REDACTED3001 TO REDACTED3003 FUNDS PAID	982-941048861	10/27/1999	(34,874,000)	DEPOSIT MSCO/GS/OTHER	TO GABRIEL	Ariel_fu							
AF to GC	GC - MS xx-x3003	10/25/1999	-	34,874,000	TRF REDACTED3001 TO REDACTED3003 FUNDS RECEIVED	78C-941049864	10/27/1999	34,874,000	DEPOSIT MSCO/GS/OTHER	FROM SB 10/25	Gabriel_							
AF to GC	AF - MS xx-x3001	12/21/1999	(554,564)	-	TRF FDS PER LOA-Outgoing	Transaction not found in QuickBooks												
AF to GC	GC - MS xx-x3003	12/21/1999	-	554,564	TRF FDS PER LOA	Transaction not found in QuickBooks												
AF to GC	AF - MS xx-x3001	2/22/2000	(13,801)	-	TRF REDACTED3001 TO REDACTED3003 ADJ ENRTY 02/18 FUNDS PAID	Transaction not found in QuickBooks												
AF to GC	GC - MS xx-x3003	2/22/2000	-	13,801	TRF REDACTED3001 TO REDACTED3003 ADJ ENRTY 02/18 FUNDS RECEIVED	870-951260656	2/9/2000	13,801	DEPOSIT MSCO/GS/OTHER	RENCO INT INCOME	Gabriel_							
AF to GC	AF - MS xx-x3001	3/6/2000	(7,994,614)	-	TRF REDACTED3003 TO REDACTED3001 FX NOK RATE 8.392 FUNDS PAID	Transaction not found in QuickBooks												
AF to GC	GC - MS xx-x3003	3/6/2000	-	7,994,614	TRF REDACTED3003 TO REDACTED3001 FX NOK RATE 8.392 FUNDS RECEIVED	Transaction not found in QuickBooks												
AF to GC	AF - MS xx-x3001	1/9/2001	(38,200,000)	-	TRF FDS AS PER LOA: Correct Madoff Wires	CD8-980882261	1/30/2001	(38,200,000)	DEPOSIT MSCO/GS/OTHER	TO GABRIEL LP	Ariel_fu							
AF to GC	GC - MS xx-x3003	1/9/2001	-	38,200,000	TRF FDS AS PER LOA CORRECT MADOFF WIRES	A93-980877751	1/30/2001	38,200,000	DEPOSIT MSCO/GS/OTHER	FROM AF - MDFF	Gabriel_							
AF to GC	AF - MS xx-x3001	3/1/2001	(340,472)	-	TRF FDS RE: FEB INTEREST FUNDS PAID	D4F-984430664	3/2/2001	(340,472)	DEPOSIT MSCO/GS/OTHER	PYMNT OF FEB ABLECO INT	Ariel_fu							
AF to GC	GC - MS xx-x3003	3/1/2001	-	340,472	TRF FDS RE: FEB INTEREST FUNDS RECEIVED	B05-984430804	3/2/2001	340,472	DEPOSIT MSCO/GS/OTHER	FEB ARIEL INT INCOME	Gabriel_							

EXHIBIT 11.1

Transfers Between and Among Merkin Funds Bank Accounts

Transfer Category	Merkin Fund Bank Account	Date	Outflow	Inflow	Description Per Morgan Stanley Account Statement - AS REDACTED	TxnID	TxnDate	Amount	QuickBooks Account	Memo	Fund / Entity		CMID	BLMIS Account Number	BLMIS Account Name	Date	Amount	Tran Type	Transaction Description
AF to GC	AF - MS xx-x3001	5/22/2001	(16,000,000)	-	XFER PER LOA FUNDS PAID	E1E-990711686	5/24/2001	(16,000,000)	DEPOSIT MSCO/GS/OTHER	TO GC - 5/22	Ariel_fu								
AF to GC	GC - MS xx-x3003	5/22/2001	-	16,000,000	XFER PER LOA FUNDS RECEIVED	BE6-990711572	5/24/2001	16,000,000	DEPOSIT MSCO/GS/OTHER	FROM AF 5/22	Gabriel_								
AF to GC	AF - MS xx-x3001	5/23/2001	(9,000,000)	-	XFER PER LOA FUNDS PAID	E1E-990711686	5/24/2001	(9,000,000)	DEPOSIT MSCO/GS/OTHER	TO GC - 5/23	Ariel_fu								
AF to GC	GC - MS xx-x3003	5/23/2001	-	9,000,000	XFER PER LOA FUNDS RECEIVED	BE6-990711572	5/24/2001	9,000,000	DEPOSIT MSCO/GS/OTHER	FROM AF 5/23	Gabriel_								
AF to GC	AF - MS xx-x3001	5/24/2001	(27,790,233)	-	Transfer between accounts	E1E-990711686	5/24/2001	(27,790,233)	DEPOSIT MSCO/GS/OTHER	TO GC - 5/24	Ariel_fu								
AF to GC	GC - MS xx-x3003	5/24/2001	-	27,790,233	Transfer between accounts	BE6-990711572	5/24/2001	27,790,233	DEPOSIT MSCO/GS/OTHER	FROM AF 5/24	Gabriel_								
AF to GC	AF - MS xx-x3001	6/25/2001	(6,000,000)	-	XFER TO CORRECT WRONG INSTRUCTIONS FUNDS PAID	E62-993651625	6/27/2001	(6,000,000)	DEPOSIT MSCO/GS/OTHER	6/25 OFFMAN FUNDING	Ariel_fu								
AF to GC	GC - MS xx-x3003	6/25/2001	-	6,000,000	XFER TO CORRECT WRONG INSTRUCTIONS FUNDS RECEIVED	*Transaction not found in QuickBooks*													
AF to GC	AF - MS xx-x3001	6/29/2001	(13,327)	-	FX HEDGE ORWQ29 SEK/USD 10.7802 FUNDS PAID	*Transaction not found in QuickBooks*													
AF to GC	GC - MS xx-x3003	6/29/2001	-	13,327	FX HEDGE ORWQ29 SEK/USD 10.7802 FUNDS RECEIVED	*Transaction not found in QuickBooks*													
AF to GC	AF - MS xx-x3001	7/31/2001	(1,600,000)	-	XFER PER LOA FUNDS PAID	EB1-996590223	7/31/2001	(1,600,000)	DEPOSIT MSCO/GS/OTHER	TO ASP - MDFF RELATED	Ariel_fu		49601 / 62528 / 183199	1FN005 / 1FR070 / 1G0321	ASCOT FUND LTD / ARIEL FUND LTD / GABRIEL CAPITAL LP	7/25/2001	13,100,000 / 1,600,000 / 1,400,000	CA	TRANS FROM 1A005830
AF to GC	GC - MS xx-x3003	7/31/2001	-	1,600,000	XFER PER LOA FUNDS RECEIVED	754-996590672	7/31/2001	(1,600,000)	RECEIVABLE - OTHER	FROM AF - MDFF RELATED	Ascot_pa		44549 / 49564 / 134529	1A0058	ASCOT PARTNERS LP	7/25/2001	(13,100,000) / (1,600,000) / (1,400,000)	CW	TRANS TO 1FN00530 / TRANS TO 1FR07030 / TRANS TO 1G032130
AF to GC	AF - MS xx-x3001	10/30/2001	(24,000,000)	-	XFER PER LOA FUNDS PAID	F3A-1004534634	10/31/2001	(24,000,000)	DEPOSIT MSCO/GS/OTHER	TO GC - BALANCE	Ariel_fu								
AF to GC	GC - MS xx-x3003	10/30/2001	-	24,000,000	XFER PER LOA FUNDS RECEIVED	CC9-1004534691	10/31/2001	24,000,000	DEPOSIT MSCO/GS/OTHER	FROM AF - BALANCE	Gabriel_								
AF to GC	AF - MS xx-x3001	11/12/2001	(45,708)	-	XFER PER LOA FUNDS PAID	*Transaction not found in QuickBooks*													
AF to GC	GC - MS xx-x3003	11/12/2001	-	45,708	XFER PER LOA FUNDS RECEIVED	*Transaction not found in QuickBooks*													
AF to GC	AF - MS xx-x3001	12/28/2001	(22,000,000)	-	XFER PER LOA FUNDS PAID	*Transaction not found in QuickBooks*													
AF to GC	GC - MS xx-x3003	12/28/2001	-	22,000,000	XFER PER LOA FUNDS RECEIVED	*Transaction not found in QuickBooks*													
AF to GC	AF - MS xx-x3001	1/2/2002	(190,431)	-	XFER Per LOA Funds Paid	*Transaction not found in QuickBooks*													
AF to GC	GC - MS xx-x3003	1/2/2002	-	190,431	XFER PER LOA FUNDS RECEIVED	*Transaction not found in QuickBooks*													
AF to GC	AF - MS xx-x3001	1/30/2002	(11,600,000)	-	XFER Per LOA/FBRG Reallocation Funds Paid	FDA-1012487223	1/31/2002	(11,600,000)	DEPOSIT MSCO/GS/OTHER	INCREASE FBRG CAPITAL	Ariel_fu								
AF to GC	GC - MS xx-x3003	1/30/2002	-	11,600,000	XFER PER LOA/FBRG REALLOCATION FUNDS RECEIVED	D5D-1012487379	1/31/2002	11,600,000	DEPOSIT MSCO/GS/OTHER	DECREASE FBRG CAPITAL	Gabriel_								
AF to GC	AF - MS xx-x3001	1/31/2002	(545,000)	-	XFER Per LOA/Cross Trades Funds Paid	*Transaction not found in QuickBooks*													
AF to GC	GC - MS xx-x3003	1/31/2002	-	545,000	XFER PER LOA / CROSS TRADES FUNDS RECEIVED	*Transaction not found in QuickBooks*													
AF to GC	AF - MS xx-x3001	8/21/2002	(90,411)	-	Trans Per Client LOA Funds Paid	1185-1031062300	8/21/2002	(90,411)	DEPOSIT MSCO/GS/OTHER	GCLP LOAN INTEREST	Ariel_fu								
AF to GC	GC - MS xx-x3003	8/21/2002	-	90,411	TRANS PER CLIENT LOA FUNDS RECEIVED	EEC-1031062547	8/21/2002	90,411	DEPOSIT MSCO/GS/OTHER	AF LOAN INTEREST	Gabriel_								
AF to GC	AF - MS xx-x3001	8/21/2002	(32,100,000)	-	Trans Per Client LOA Funds Paid	*Transaction not found in QuickBooks*													
AF to GC	GC - MS xx-x3003	8/21/2002	-	32,100,000	TRANS PER CLIENT LOA FUNDS RECEIVED	EFB-1031695670	8/21/2002	32,100,000	DEPOSIT MSCO/GS/OTHER	REALLOCATION FROM FBRG	Gabriel_								
AF to GC	AF - MS xx-x3001	8/21/2002	(30,000,000)	-	Trans Per Client LOA Funds Paid	1185-1031062300	8/21/2002	(30,000,000)	DEPOSIT MSCO/GS/OTHER	REPAY GCLP LOAN	Ariel_fu								
AF to GC	GC - MS xx-x3003	8/21/2002	-	30,000,000	TRANS PER CLIENT LOA FUNDS RECEIVED	EEC-1031062547	8/21/2002	30,000,000	DEPOSIT MSCO/GS/OTHER	REPAY AF LOAN	Gabriel_								
AF to GC	AF - MS xx-x3001	9/6/2002	(4,300,000)	-	Gotham Credit Funds Paid	1190-1031585701	9/3/2002	(4,300,000)	DEPOSIT MSCO/GS/OTHER	GOTHAM CREDIT I INVESTMENT	Ariel_fu								
AF to GC	GC - MS xx-x3003	9/6/2002	-	4,300,000	GOTHAM CREDIT FUNDS RECEIVED	EF4-1031586032	9/3/2002	2,300,000	DEPOSIT MSCO/GS/OTHER	GOTHAM PIGGY-BACK ARIEL	Gabriel_								
AF to GC	AF - MS xx-x3001	9/9/2002	2,000,000	-	CORRECT GOTHAM WIRE FUNDS PAID	11A9-1032894337	9/24/2002	2,000,000	DEPOSIT MSCO/GS/OTHER	CORRECT GOTHAM WIRE	Ariel_fu	[1]							
AF to GC	GC - MS xx-x3003	9/9/2002	-	(2,000,000)	Correct Gotham Wire Funds Received	*Transaction not found in QuickBooks*						[1]							
AF to GC	AF - MS xx-x3001	12/31/2002	(810,258)	-	Intesco Balances Asper LOA 12/31/02 Funds Paid	1251-1041342980	12/31/2002	(810,258)	DEPOSIT MSCO/GS/OTHER	PYMNT OF INTERCO BAL	Ariel_fu								
AF to GC	GC - MS xx-x3003	12/31/2002	-	810,258	INTESCO BALANCES ASPER LOA 12/31/02 FUNDS RECEIVED	8598-1041343660	12/31/2002	(810,258)	REC - ARIEL FUND	REC INTERCO BAL	Arielmgt								
AF to GC	AF - MS xx-x3001	8/5/2003	(9,000,000)	-	Per Client LOA Funds Paid	1435-1060612789	8/1/2003	(9,000,000)	DEPOSIT MSCO/GS/OTHER	TO FBRG - REALLOCATION	Ariel_fu								
AF to GC	GC - MS xx-x3003	8/5/2003	-	9,000,000	PER CLIENT LOA FUNDS RECEIVED	113F-1060612658	8/1/2003	9,000,000	DEPOSIT MSCO/GS/OTHER	FROM FBRG - REALLOCATION	Gabriel_								
AF to GC	AF - MS xx-x3001	9/3/2004	(8,000,000)	-	SEPT CAPITAL REALLOCATION FUNDS PAID	16E5-1095276124	9/1/2004	(8,000,000)	DEPOSIT MSCO/GS/OTHER	9/1 CAPITAL REALLOCATION	Ariel_fu								
AF to GC	GC - MS xx-x3003	9/7/2004	-	8,000,000	CORRECT WIRE 9/3 FUNDS RECEIVED	13BA-1095276235	9/1/2004	8,000,000	DEPOSIT MSCO/GS/OTHER	9/1 CAPITAL REALLOCATION - CORRECTION	Gabriel_								

EXHIBIT 11.1

Transfers Between and Among Merkin Funds Bank Accounts

						Merkin Defendants' QuickBooks Records						Corresponding Transaction in Merkin Funds' BLMIS Customer Account						
Transfer Category	Merkin Fund Bank Account	Date	Outflow	Inflow	Description Per Morgan Stanley Account Statement - AS REDACTED	TxnID	TxnDate	Amount	QuickBooks Account	Memo	Fund / Entity	CMID	BLMIS Account Number	BLMIS Account Name	Date	Amount	Tran Type	Transaction Description
AF to GC	AF - MS xx-x3001	11/5/2004	(149,814)	-	ALLOCATION OF INFLIGHT DISTRIBUTION FUNDS PAID	*Transaction not found in QuickBooks*												
AF to GC	GC - MS xx-x3003	11/5/2004	-	149,814	ALLOCATION OF INFLIGHT DISTRIBUTION FUNDS RECEIVED	*Transaction not found in QuickBooks*												
AF to GC	AF - MS xx-x3001	12/31/2004	(1,625,000)	-	XFR OF FDS FRM REDACTED3001 TO REDACTED3003 FUNDS PAID	*Transaction not found in QuickBooks*												
AF to GC	GC - MS xx-x3003	12/31/2004	-	1,625,000	XFR OF FDS FRM REDACTED3001 TO REDACTED3003 FUNDS RECEIVED	*Transaction not found in QuickBooks*												
AF to GC	AF - MS xx-x3001	1/25/2005	(825,400)	-	12/31/04 REC FUNDS PAID	*Transaction not found in QuickBooks*												
AF to GC	GC - MS xx-x3003	1/25/2005	-	825,400	12/31/04 REC FUNDS RECEIVED	*Transaction not found in QuickBooks*												
AF to GC	AF - MS xx-x3001	4/11/2005	(2,400,000)	-	PERSHING SQUARE II FUNDS PAID	18D4-1113311448	4/11/2005	(2,400,000)	DEPOSIT MSCO/GS/OTHER	Inv in Pershing Sqaure	Ariel_fu							
AF to GC	GC - MS xx-x3003	4/11/2005	-	2,400,000	PERSHING SQUARE II FUNDS RECEIVED	1585-1113311526	4/11/2005	2,400,000	DEPOSIT MSCO/GS/OTHER	ARIEL SUB PART - PERSHING	Gabriel_							
AF to GC	AF - MS xx-x3001	6/6/2005	(24,773)	-	ITHACA/VISAFORD FUNDS PAID	*Transaction not found in QuickBooks*												
AF to GC	GC - MS xx-x3003	6/6/2005	-	24,773	ITHACA/ VISAFORD FUNDS RECEIVED	*Transaction not found in QuickBooks*												
AF to GC	AF - MS xx-x3001	9/27/2005	(5,100,000)	-	PERSHING SQUARE III LP FUNDS PAID	1A65-1127912858	9/27/2005	(5,100,000)	DEPOSIT MSCO/GS/OTHER	INITIAL INVESTMENT PERSH III	Ariel_fu							
AF to GC	GC - MS xx-x3003	9/27/2005	-	5,100,000	PERSHING SQUARE IIILP FUNDS RECEIVED	1707-1127913025	9/27/2005	5,100,000	DEPOSIT MSCO/GS/OTHER	Ariel - Pershing Square	Gabriel_							
AF to GC	AF - MS xx-x3001	9/28/2005	(3,500,000)	-	PERSHING SQUARE III LP FUNDS PAID	1A65-1127912858	9/27/2005	(3,500,000)	DEPOSIT MSCO/GS/OTHER	WIRE TO WRONG ACCT - PAYABLE GC	Ariel_fu							
AF to GC	GC - MS xx-x3003	9/28/2005	-	3,500,000	PERSHING SQUARE IIILP FUNDS RECEIVED	1707-1127913025	9/27/2005	3,500,000	DEPOSIT MSCO/GS/OTHER	Millenium - Pershing Square	Gabriel_							
AF to GC	AF - MS xx-x3001	11/26/2007	(2,483)	-	LEVCOR / NOREL INTEREST - REDACTED1962 - REDACTED0618 FUNDS PAID	*Transaction not found in QuickBooks*												
AF to GC	GC - MS xx-x3003	11/26/2007	-	2,483	LEVCOR/NOEL INTEREST - REDACTED1962 - REDACTED0618 FUNDS RECEIVED	*Transaction not found in QuickBooks*												
AF to GC	AF - MS xx-x3001	12/12/2007	(168,404)	-	2006 SWAP INT PAID - REDACTED0964 - REDACTED0618 FUNDS PAID	*Transaction not found in QuickBooks*												
AF to GC	GC - MS xx-x3003	12/12/2007	-	168,404	2006 SWAP INT PAID - REDACTED0964 - REDACTED0618 FUNDS RECEIVED	*Transaction not found in QuickBooks*												
AF to GC	AF - MS xx-x3001	1/4/2008	(10,000,000)	-	REDACTED3001 TO REDACTED3003 - REDACTED0635 - REDACTED0618 FUNDS PAID	25E0-1199716449	1/4/2008	(10,000,000)	DEPOSIT MSCO/GS/OTHER	1/1/08 Madoff reallocation	Ariel_fu	62403	1FR070	ARIEL FUND LTD	1/3/2008	$ 38,000,000	CA	TRANS FROM 1G032130
AF to GC	GC - MS xx-x3003	1/4/2008	-	10,000,000	REDACTED3001 TO REDACTED3003 - REDACTED0635 - REDACTED0618 FUNDS RECEIVED	213A-1199716706	1/4/2008	10,000,000	DEPOSIT MSCO/GS/OTHER	1/1/08 Madoff reallocation	Gabriel_	132398	1G0321	GABRIEL CAPITAL LP	1/3/2008	(38,000,000)	CW	TRANS TO 1FR07030
AF to GC	AF - MS xx-x3001	1/9/2008	(28,000,000)	-	REDACTED3001 TO REDACTED3003 - REDACTED5645 - REDACTED0618 FUNDS PAID	25F6-1199896707	1/9/2008	(28,000,000)	DEPOSIT MSCO/GS/OTHER	MDFF reallocation ($38mm)	Ariel_fu	62403	1FR070	ARIEL FUND LTD	1/3/2008	38,000,000	CA	TRANS FROM 1G032130
AF to GC	GC - MS xx-x3003	1/9/2008	-	28,000,000	REDACTED3001 TO REDACTED3003 - REDACTED5645 - REDACTED0618 FUNDS RECEIVED	2153-1199898234	1/9/2008	28,000,000	DEPOSIT MSCO/GS/OTHER	MDFF reallocation	Gabriel_	132398	1G0321	GABRIEL CAPITAL LP	1/3/2008	(38,000,000)	CW	TRANS TO 1FR07030
AF to GC	AF - MS xx-x3001	10/1/2008	(1,000,000)	-	CROSS FUNDS PAID	291E-1222948848	10/1/2008	(1,000,000)	DEPOSIT MSCO/GS/OTHER	GALLC Reallocation	Ariel_fu							
AF to GC	GC - MS xx-x3003	9/30/2008	-	1,000,000	CROSS FUNDS RECEIVED	23F6-1223044225	10/2/2008	1,000,000	DEPOSIT MSCO/GS/OTHER	GALLC Reallocation	Gabriel_							
AF to GC	AF - MS xx-x3001	10/1/2008	(5,000,000)	-	CROSS FUNDS PAID	291E-1222948848	10/1/2008	(5,000,000)	DEPOSIT MSCO/GS/OTHER	GALLC Reallocation	Ariel_fu							
AF to GC	GC - MS xx-x3003	10/1/2008	-	5,000,000	CROSS FUNDS RECEIVED	23F6-1223044225	10/2/2008	5,000,000	DEPOSIT MSCO/GS/OTHER	GALLC Reallocation	Gabriel_							
AF to GC	AF - MS xx-x3001	11/28/2008	(201,290)	-	CASH BACK FROM ML - REDACTED5938 - REDACTED0618 FUNDS PAID	2989-1228143751	11/28/2008	(201,290)	DEPOSIT MSCO/GS/OTHER	Wire - Gabriel ML portion	Ariel_fu							
AF to GC	GC - MS xx-x3003	11/28/2008	-	201,290	CASH BACK FROM ML - REDACTED5938 - REDACTED0618 FUNDS RECEIVED	2434-1228143959	11/28/2008	201,290	DEPOSIT MSCO/GS/OTHER	Wire - Merrill $$ to MS	Gabriel_							

Total Ariel Fund to Gabriel Capital $ (366,204,104) $ 366,204,104

Ascot Partners to Ariel Fund

ASP to AF	ASP - MS xx-x3021	1/15/2002	(800,000)	-	XFER PER LOA/REALLOCATE MDFF ACCOUNTS FUND PAID	7BA-1011724960	1/14/2002	(7,000,000)	DEPOSITS AT BROKERS	MDDF REALLOCATION	Ascot_pa	170531	1A0058	ASCOT PARTNERS LP	1/23/2002	$ 800,000	CA	TRANS FROM 1FR07030
ASP to AF	AF - MS xx-x3001	1/15/2002	-	800,000	XFER Per LOA Reallocate MDFF Accounts Funds Received	FAD-1011723307	1/14/2002	800,000	DEPOSIT MSCO/GS/OTHER	MDFF REALLOCATION	Ariel_fu	133546	1FR070	ARIEL FUND LTD	1/23/2002	(800,000)	CW	TRANS TO 1A005830
ASP to AF	ASP - MS xx-x3021	4/11/2003	(10,000,000)	-	AS PER LOA 4/11/03 FUNDS PAID	AC2-1051630167	4/29/2003	(22,000,000)	DEPOSITS AT BROKERS	4/1 MDFF REALLOCATION	Ascot_pa	98771	1A0058	ASCOT PARTNERS LP	4/15/2003	11,300,000	CA	TRANS FROM 1FR07030
ASP to AF	AF - MS xx-x3001	4/11/2003	-	10,000,000	As Per LOA 4/11/03 Funds Received	1369-1051629195	4/29/2003	10,000,000	DEPOSIT MSCO/GS/OTHER	4/1 MDFF REALLOCATION	Ariel_fu	9387	1FR070	ARIEL FUND LTD	4/15/2003	(11,300,000)	CW	TRANS TO 1A005830
ASP to AF	ASP - MS xx-x3021	4/14/2003	(1,300,000)	-	MDFF REALLOCATION FUNDS PAID	AC2-1051630167	4/29/2003	(22,000,000)	DEPOSITS AT BROKERS	4/1 MDFF REALLOCATION	Ascot_pa	98771	1A0058	ASCOT PARTNERS LP	4/15/2003	11,300,000	CA	TRANS FROM 1FR07030
ASP to AF	AF - MS xx-x3001	4/14/2003	-	1,300,000	MDFF Reallocation Funds Received	1369-1051629195	4/29/2003	1,300,000	DEPOSIT MSCO/GS/OTHER	4/1 MDFF REALLOCATION	Ariel_fu	9387	1FR070	ARIEL FUND LTD	4/15/2003	(11,300,000)	CW	TRANS TO 1A005830
ASP to AF	ASP - MS xx-x3021	7/10/2003	(3,000,000)	-	TRANS PER CLIENT LOA (MA) FUNDS PAID	B1C-1059425335	7/2/2003	(3,000,000)	DEPOSITS AT BROKERS	7/1 MDFF REALLOCATION FROM AF	Ascot_pa	26264	1A0058	ASCOT PARTNERS LP	7/3/2003	8,000,000	CA	TRANS FROM 1FR07030
ASP to AF	AF - MS xx-x3001	7/10/2003	-	3,000,000	Trans Per Client LOA (MA) Funds Received	140E-1059486861	7/2/2003	3,000,000	DEPOSIT MSCO/GS/OTHER	7/1 MDFF REALLOCATION	Ariel_fu	130236	1FR070	ARIEL FUND LTD	7/3/2003	(8,000,000)	CW	TRANS TO 1A005830
ASP to AF	ASP - MS xx-x3021	8/6/2003	(5,000,000)	-	TRANS PER CLIENT LOA (MA) FUNDS PAID	B73-1060615119	8/1/2003	(5,000,000)	DEPOSITS AT BROKERS	TO PAY AF - MDFF REALLOCATION	Ascot_pa	26264	1A0058	ASCOT PARTNERS LP	7/3/2003	8,000,000	CA	TRANS FROM 1FR07030
ASP to AF	AF - MS xx-x3001	8/6/2003	-	5,000,000	Trans Per Client LOA (MA) Funds Received	143A-1060613003	8/1/2003	5,000,000	DEPOSIT MSCO/GS/OTHER	FROM ASP - PAY BALANCE DUE	Ariel_fu	130236	1FR070	ARIEL FUND LTD	7/3/2003	(8,000,000)	CW	TRANS TO 1A005830

Transfers Between and Among Merkin Funds Bank Accounts

						Merkin Defendants' QuickBooks Records						Corresponding Transaction in Merkin Funds' BLMIS Customer Account						
Transfer Category	Merkin Fund Bank Account	Date	Outflow	Inflow	Description Per Morgan Stanley Account Statement - AS REDACTED	TxnID	TxnDate	Amount	QuickBooks Account	Memo	Fund / Entity	CMID	BLMIS Account Number	BLMIS Account Name	Date	Amount	Tran Type	Transaction Description
ASP to AF	ASP - MS xx-x3021	10/10/2003	(9,900,000)	-	AS PER LOA FUNDS PAID	BA2-1066066295	10/1/2003	(9,900,000)	DEPOSITS AT BROKERS	TO ARIEL	Ascot_pa	3845	1A0058	ASCOT PARTNERS LP	10/7/2003	$ 12,000,000	CA	TRANS FROM 1FR07030
ASP to AF	AF - MS xx-x3001	10/10/2003	-	9,900,000	As Per LGA Funds Received	1499-1066061728	10/1/2003	9,900,000	DEPOSIT MSCO/GS/OTHER	FROM ASP - MDFF REALLOCATE	Ariel_fu	34919	1FR070	ARIEL FUND LTD	10/7/2003	$ (12,000,000)	CW	TRANS TO 1A005830
ASP to AF	ASP - MS xx-x3021	10/15/2003	(2,100,000)	-	TRANS PER CLIENT (MA) FUNDS PAID	BD4-1066321843	10/16/2003	(2,100,000)	DEPOSITS AT BROKERS	TO AF - MDFF REALLOCATION	Ascot_pa	3845	1A0058	ASCOT PARTNERS LP	10/7/2003	$ 12,000,000	CA	TRANS FROM 1FR07030
ASP to AF	AF - MS xx-x3001	10/15/2003	-	2,100,000	Trans Per Client (MA) Funds Received	14AB-1066321565	10/1/2003	2,100,000	DEPOSIT MSCO/GS/OTHER	FROM ASP - 10/1 MDFF REALLOCATION	Ariel_fu	34919	1FR070	ARIEL FUND LTD	10/7/2003	$ (12,000,000)	CW	TRANS TO 1A005830
ASP to AF	ASP - MS xx-x3021	1/7/2004	(14,200,000)	-	CASH TRSF FUNDS PAID	C9F-1074711190	1/2/2004	(14,200,000)	DEPOSITS AT BROKERS	TO MADOFF	Ascot_pa	138604	1A0058	ASCOT PARTNERS LP	1/5/2004	$ 14,200,000	CA	TRANS FROM 1FR07030
ASP to AF	AF - MS xx-x3001	1/7/2004	-	14,200,000	CASH TRSF FUNDS RECEIVED	1533-1074714641	1/2/2004	14,200,000	DEPOSIT MSCO/GS/OTHER	1/1 MADOFF REALLOCATION	Ariel_fu	61725	1FR070	ARIEL FUND LTD	1/5/2004	$ (14,200,000)	CW	TRANS TO 1A005830
ASP to AF	ASP - MS xx-x3021	8/3/2004	(6,000,000)	-	FUNDING AF ACCT FUNDS PAID	E0A-1092318103	8/2/2004	(6,000,000)	DEPOSITS AT BROKERS	8/1 CAPITAL REALLOCATION	Ascot_pa	139194	1A0058	ASCOT PARTNERS LP	8/2/2004	$ 6,000,000	CA	TRANS FROM 1FR07030
ASP to AF	AF - MS xx-x3001	8/3/2004	-	6,000,000	FUND AF ACCT FUNDS RECEIVED	16BF-1092317184	8/2/2004	6,000,000	DEPOSIT MSCO/GS/OTHER	8/1 CAPITAL RE-ALLOCATION	Ariel_fu	138629	1FR070	ARIEL FUND LTD	8/2/2004	$ (6,000,000)	CW	TRANS TO 1A005830

Total Ascot Partners to Ariel Fund $ (52,300,000) $ 52,300,000

Ascot Partners to Gabriel Capital

Transfer Category	Merkin Fund Bank Account	Date	Outflow	Inflow	Description Per Morgan Stanley Account Statement - AS REDACTED	TxnID	TxnDate	Amount	QuickBooks Account	Memo	Fund / Entity	CMID	BLMIS Account Number	BLMIS Account Name	Date	Amount	Tran Type	Transaction Description
ASP to GC	ASP - MS xx-x3021	7/8/1998	(300,000)	-	TRF REDACTED3021 TO REDACTED3003 FUNDS PAID	Transaction not found in QuickBooks												
ASP to GC	GC - MS xx-x3003	7/8/1998	-	300,000	TRF REDACTED3007 TO REDACTED3003 FUNDS RECEIVED	Transaction not found in QuickBooks												
ASP to GC	ASP - MS xx-x3021	1/14/1999	(1,460,000)	-	TRF REDACTED3021 TO REDACTED3003 FUNDS PAID	361-922297575	1/1/1999	(1,460,000)	DEPOSITS AT BROKERS	TO KAUFMAN FAMILY	Ascot_pa [2]							
ASP to GC	GC - MS xx-x3003	1/14/1999	-	1,460,000	TRF REDACTED3007 TO REDACTED3003 FUNDS RECEIVED	Transaction not found in QuickBooks [2]												
ASP to GC	ASP - MS xx-x3021	7/21/1999	(7,325,000)	-	TRF FDS PER LOA RE:BOC.L DMG FUNDS PAID	430-933253602	7/29/1999	(7,325,000)	DEPOSITS AT BROKERS	TO GABRIEL	Ascot_pa							
ASP to GC	GC - MS xx-x3003	7/21/1999	-	7,325,000	TRF FDS PER LOA RE:BOC.L DMG FUNDS RECEIVED	737-933253549	7/29/1999	7,325,000	DEPOSIT MSCO/GS/OTHER	FROM ASCOT	Gabriel_							
ASP to GC	ASP - MS xx-x3021	1/10/2000	(6,700,000)	-	TRF REDACTED3021 TO REDACTED3003 FUNDS PAID	4E3-951250679	1/3/2000	(6,700,000)	DEPOSITS AT BROKERS	TO GC	Ascot_pa							
ASP to GC	GC - MS xx-x3003	1/10/2000	-	6,700,000	TRF REDACTED3007 TO REDACTED3003 FUNDS RECEIVED	86B-951260475	1/7/2000	6,700,000	DEPOSIT MSCO/GS/OTHER	FROM ASCOT	Gabriel_							
ASP to GC	ASP - MS xx-x3021	1/11/2000	(680,000)	-	TRF REDACTED3021 TO REDACTED3003 FUNDS PAID	4E3-951250679	1/3/2000	(680,000)	DEPOSITS AT BROKERS	TO GC	Ascot_pa							
ASP to GC	GC - MS xx-x3003	1/11/2000	-	680,000	TRF REDACTED3007 TO REDACTED3003 FUNDS RECEIVED	86B-951260475	1/7/2000	680,000	DEPOSIT MSCO/GS/OTHER	FROM ASCOT	Gabriel_							
ASP to GC	ASP - MS xx-x3021	1/13/2000	(620,000)	-	TRF REDACTED3021 TO REDACTED3003 FUNDS PAID	4E3-951250679	1/3/2000	(620,000)	DEPOSITS AT BROKERS	TO GC	Ascot_pa							
ASP to GC	GC - MS xx-x3003	1/13/2000	-	620,000	TRF REDACTED3007 TO REDACTED3003 FUNDS RECEIVED	86B-951260475	1/7/2000	620,000	DEPOSIT MSCO/GS/OTHER	FROM ASCOT	Gabriel_							
ASP to GC	ASP - MS xx-x3021	4/16/2001	(6,000,000)	-	XFER PER LOA REDACTED3021 TO REDACTED3003 FUNDS PAID	6D3-988665512	4/30/2001	(6,000,000)	DEPOSITS AT BROKERS	4/1 TO RENCO	Ascot_pa							
ASP to GC	GC - MS xx-x3003	4/16/2001	-	6,000,000	XFER PER LOA REDACTED3021 TO REDACTED3003 FUNDS RECEIVED	BB3-988666327	4/2/2001	6,000,000	DEPOSIT MSCO/GS/OTHER	4/1 FROM RENCO	Gabriel_							
ASP to GC	ASP - MS xx-x3021	7/6/2001	(12,000,000)	-	XFER PER LOA REALLOCATE MDFF 7/1 FUNDS PAID	721-994696778	7/9/2001	(12,000,000)	DEPOSITS AT BROKERS	TO GC LP - 7/6	Ascot_pa	44549 / 49564 / 134529	1A0058	ASCOT PARTNERS LP	7/25/2001	(13,100,000) / (1,600,000) / (1,400,000)	CW	TRANS TO 1FN00530 / TRANS TO 1FR07030 / TRANS TO 1G032130
ASP to GC	GC - MS xx-x3003	7/6/2001	-	12,000,000	XFER PER LOA REALLOCATE MDFF 7/1 FUNDS RECEIVED	C32-994695889	7/9/2001	12,000,000	DEPOSIT MSCO/GS/OTHER	FROM ASCOT - 7/6	Gabriel_	49601 / 62528 / 183199	1FN005 / 1FR070 / 1G0321	ASCOT FUND LTD / ARIEL FUND LTD / GABRIEL CAPITAL LP	7/25/2001	13,100,000 / 1,600,000 / 1,400,000	CW	TRANS FROM 1A005830
ASP to GC	ASP - MS xx-x3021	7/31/2001	(900,000)	-	XFER PER LOA FUNDS PAID	754-996590672	7/31/2001	(900,000)	DEPOSITS AT BROKERS	MDFF REALLOCATION	Ascot_pa	44549 / 49564 / 134529	1A0058	ASCOT PARTNERS LP	7/25/2001	(13,100,000) / (1,600,000) / (1,400,000)	CW	TRANS TO 1FN00530 / TRANS TO 1FR07030 / TRANS TO 1G032130
ASP to GC	GC - MS xx-x3003	7/31/2001	-	900,000	XFER PER LOA FUNDS RECEIVED	C6B-996590428	7/31/2001	2,600,000	DEPOSIT MSCO/GS/OTHER	FROM ASP - MDFF RELATED	Gabriel_	49601 / 62528 / 183199	1FN005 / 1FR070 / 1G0321	ASCOT FUND LTD / ARIEL FUND LTD / GABRIEL CAPITAL LP	7/25/2001	13,100,000 / 1,600,000 / 1,400,000	CW	TRANS FROM 1A005830
ASP to GC	ASP - MS xx-x3021	1/15/2002	(3,700,000)	-	XFER PER LOA/REALLOCATE MDFF ACCOUNTS FUNDS PAID	7BA-1011724960	1/14/2002	(7,000,000)	DEPOSITS AT BROKERS	MDDF REALLOCATION	Ascot_pa	116277	1A0058	ASCOT PARTNERS LP	1/23/2002	$ 3,700,000	CA	TRANS FROM 1G032130
ASP to GC	GC - MS xx-x3003	1/15/2002	-	3,700,000	XFER PER LOA / REALLOCATE MDFF ACCOUNTS FUNDS RECEIVED	D26-1011727979	1/14/2002	3,700,000	DEPOSIT MSCO/GS/OTHER	MDFF REALLOCATION	Gabriel_	201030	1G0321	GABRIEL CAPITAL LP	1/23/2002	$ (3,700,000)	CW	TRANS TO 1A005830
ASP to GC	ASP - MS xx-x3021	10/3/2002	(62,500)	-	ASCOT WITHDRAWAL FUNDS PAID	936-1034276272	10/1/2002	(62,500)	DEPOSITS AT BROKERS	10/1 TO KORNGOLD	Ascot_pa [2]							
ASP to GC	GC - MS xx-x3003	10/3/2002	-	62,500	FUNDS RETURNED FUNDS RECEIVED	F2E-1034278551	10/1/2002	(62,500)	DEPOSIT MSCO/GS/OTHER	10/1 TO KORNGOLD	Gabriel_ [2]							
ASP to GC	ASP - MS xx-x3021	10/15/2002	(3,160,000)	-	MADOFF ALLOCATION FUNDS PAID	962-1035466993	10/24/2002	(3,160,000)	DEPOSITS AT BROKERS	TO GCLP - MADOFF REALLOCATION	Ascot_pa							
ASP to GC	GC - MS xx-x3003	10/15/2002	-	3,160,000	MADOFF ALLOCATION FUNDS RECEIVED	F3C-1035466719	10/24/2002	3,160,000	DEPOSIT MSCO/GS/OTHER	FROM ASCOT LP - MADOFF REALLOCATION	Gabriel_							
ASP to GC	ASP - MS xx-x3021	1/8/2003	(2,296,800)	-	REDACTED3021-REDACTED3003 AS PER LOA 1/8/03 FUNDS PAID	A1F-1044297691	1/8/2003	(2,296,800)	DEPOSITS AT BROKERS	1/1 MDFF REALLOCATION	Ascot_pa	56198	1A0058	ASCOT PARTNERS LP	1/8/2003	$ 19,500,000	CA	TRANS FROM 1G032130 A/O 1/2/03
ASP to GC	GC - MS xx-x3003	1/8/2003	-	2,296,800	REDACTED3021-REDACTED3003 AS PER LOA 1/8/03 FUNDS RECEIVED	Transaction not found in QuickBooks							68477	1G0321	GABRIEL CAPITAL LP	1/8/2003	$ (19,500,000)	CW	TRANS TO 1A005830 A/O 1/2/03

EXHIBIT 11.1

Transfers Between and Among Merkin Funds Bank Accounts

Transfer Category	Merkin Fund Bank Account	Date	Outflow	Inflow	Description Per Morgan Stanley Account Statement - AS REDACTED	TxnID	TxnDate	Amount	QuickBooks Account	Memo	Fund / Entity	CMID	BLMIS Account Number	BLMIS Account Name	Date	Amount	Tran Type	Transaction Description
ASP to GC	ASP - MS xx-x3021	4/11/2003	(10,700,000)	-	AS PER LOA 4/11/03 FUNDS PAID	AC2-1051630167	4/29/2003	(22,000,000)	DEPOSITS AT BROKERS	4/1 MDFF REALLOCATION	Ascot_pa	108255	1A0058	ASCOT PARTNERS LP	4/15/2003	$ 10,700,000	CA	TRANS FROM 1G032130
ASP to GC	GC - MS xx-x3003	4/11/2003	-	10,700,000	AS PER LOA 4/11/03 FUNDS RECEIVED	1076-1051629843	4/29/2003	10,700,000	DEPOSIT MSCO/GS/OTHER	4/1 MDFF REALLOCATION	Gabriel_	18389	1G0321	GABRIEL CAPITAL LP	4/15/2003	$ (10,700,000)	CW	TRANS TO 1A005830
ASP to GC	ASP - MS xx-x3021	7/2/2003	(100,000)	-	AS PER LOA FUNDS PAID	B22-1059427510	7/2/2003	(100,000)	DEPOSITS AT BROKERS	7/1 TO EISENBERG	Ascot_pa [2]							
ASP to GC	GC - MS xx-x3003	7/2/2003	-	100,000	AS PER LOA FUNDS RECEIVED	1117-1059486041	7/2/2003	100,000	DEPOSIT MSCO/GS/OTHER	7/1 FROM LEA EISENBERG	Gabriel_ [2]							
ASP to GC	ASP - MS xx-x3021	7/10/2003	(13,000,000)	-	TRANS PER CLIENT LOA (MA) FUNDS PAID	B1C-1059425335	7/2/2003	(13,000,000)	DEPOSITS AT BROKERS	7/1 MDFF REALLOCATION FROM GC	Ascot_pa	198862	1A0058	ASCOT PARTNERS LP	7/3/2003	$ 13,000,000	CA	TRANS FROM 1G032130
ASP to GC	GC - MS xx-x3003	7/10/2003	-	13,000,000	TRANS PER CLIENT LOA (MA) FUNDS RECEIVED	1110-1059485446	7/2/2003	13,000,000	DEPOSIT MSCO/GS/OTHER	7/1 MDFF REALLOCATION	Gabriel_	33652	1G0321	GABRIEL CAPITAL LP	7/3/2003	$ (13,000,000)	CW	TRANS TO 1A005830
ASP to GC	ASP - MS xx-x3021	10/10/2003	(6,000,000)	-	AS PER LOA FUNDS PAID	BA2-1066066295	10/1/2003	(6,000,000)	DEPOSITS AT BROKERS	TO GABRIEL	Ascot_pa	134981	1A0058	ASCOT PARTNERS LP	10/7/2003	$ 6,000,000	CA	TRANS FROM 1G032130
ASP to GC	GC - MS xx-x3003	10/10/2003	-	6,000,000	AS PER LOA FUNDS RECEIVED	118C-1066065548	10/1/2003	6,000,000	DEPOSIT MSCO/GS/OTHER	10/1 MDFF REALLOCATION	Gabriel_	93966	1G0321	GABRIEL CAPITAL LP	10/7/2003	$ (6,000,000)	CW	TRANS TO 1A005830
ASP to GC	ASP - MS xx-x3021	1/6/2004	(600,000)	-	CASH TRSF FUNDS PAID	C63-1074710944	1/2/2004	(600,000)	DEPOSITS AT BROKERS	1/1 MCNY	Ascot_pa [2]							
ASP to GC	GC - MS xx-x3003	1/6/2004	-	600,000	CASH TRSF FUNDS RECEIVED	120A-1074713375	1/2/2004	600,000	DEPOSIT MSCO/GS/OTHER	1/1 MCNY	Gabriel_ [2]							
ASP to GC	ASP - MS xx-x3021	1/7/2004	(5,800,000)	-	CASH TRSF FUNDS PAID	C9F-1074711190	1/2/2004	(5,800,000)	DEPOSITS AT BROKERS	TO MADOFF	Ascot_pa	46456	1A0058	ASCOT PARTNERS LP	1/5/2004	$ 5,800,000	CA	TRANS FROM 1G032130
ASP to GC	GC - MS xx-x3003	1/7/2004	-	5,800,000	CASH TRSF FUNDS RECEIVED	121D-1074713421	1/2/2004	5,800,000	DEPOSIT MSCO/GS/OTHER	FROM MADOFF REALLOCATION	Gabriel_	195875	1G0321	GABRIEL CAPITAL LP	1/5/2004	$ (5,800,000)	CW	TRANS TO 1A005830
ASP to GC	ASP - MS xx-x3021	4/1/2004	(200,000)	-	ICE // PAY FUNDS PAID	D47-1082142852	4/1/2004	(200,000)	DEPOSITS AT BROKERS	4/1 BACON TRUST	Ascot_pa [2]							
ASP to GC	GC - MS xx-x3003	4/1/2004	-	200,000	ICE // RECEIVE FROM FUNDS RECEIVED	12DB-1082141223	4/1/2004	200,000	DEPOSIT MSCO/GS/OTHER	4/1 FROM LEA EISENBERG	Gabriel_ [2]							
ASP to GC	ASP - MS xx-x3021	8/3/2004	(5,000,000)	-	FUNDING GC ACCT FUNDS PAID	E0A-1092318103	8/2/2004	(5,000,000)	DEPOSITS AT BROKERS	8/1 CAPITAL REALLOCATION	Ascot_pa	12378	1A0058	ASCOT PARTNERS LP	8/2/2004	$ 5,000,000	CA	TRANS FROM 1G032130
ASP to GC	GC - MS xx-x3003	8/3/2004	-	5,000,000	FUNDING GC ACCT FUNDS RECEIVED	139C-1092317459	8/2/2004	5,000,000	DEPOSIT MSCO/GS/OTHER	8/1 CAPITAL RE-ALLOCATION	Gabriel_	9208	1G0321	GABRIEL CAPITAL LP	8/2/2004	$ (5,000,000)	CW	TRANS TO 1A005830
ASP to GC	ASP - MS xx-x3021	1/10/2005	(400,000)	-	FUDNING ASCOT LP FUNDS PAID	EF6-1105570039	1/12/2005	(400,000)	DEPOSITS AT BROKERS	1/1/05 TO MORRIS SMITH NEW - ADJ	Ascot_pa [2]							
ASP to GC	GC - MS xx-x3003	1/10/2005	-	400,000	FUNDING ASCOT LP FUNDS RECEIVED	1475-1105560358	1/12/2005	400,000	DEPOSIT MSCO/GS/OTHER	1/1/05 MORRIS SMITH SUBSCRIBE	Gabriel_ [2]							
ASP to GC	ASP - MS xx-x3021	1/10/2005	(750,000)	-	FUNDING GC FUNDS PAID	EF6-1105570039	1/12/2005	(750,000)	DEPOSITS AT BROKERS	1/1/05 TO GOOD LP - ADJ	Ascot_pa [2]							
ASP to GC	GC - MS xx-x3003	1/10/2005	-	750,000	FUNDING GC FUNDS RECEIVED	1475-1105560358	1/12/2005	750,000	DEPOSIT MSCO/GS/OTHER	1/1/05 GOOD LP SUBSCRIBE	Gabriel_ [2]							
ASP to GC	ASP - MS xx-x3021	7/1/2005	(1,000,000)	-	FDS TFR FUNDS PAID	1047-1121112504	7/1/2005	(1,000,000)	DEPOSITS AT BROKERS	7/1 Dist - Sandalwood A	Ascot_pa [2]							
ASP to GC	GC - MS xx-x3003	7/1/2005	-	1,000,000	FDS TFR FUNDS RECEIVED	1637-1121110693	7/1/2005	1,000,000	DEPOSIT MSCO/GS/OTHER	7/1 Cont - Sandalwood A	Gabriel_ [2]							
ASP to GC	ASP - MS xx-x3021	7/1/2005	(1,500,000)	-	FDS TFR FUNDS PAID	1047-1121112504	7/1/2005	(1,500,000)	DEPOSITS AT BROKERS	7/1 Dist - Fabrikant	Ascot_pa [2]							
ASP to GC	GC - MS xx-x3003	7/1/2005	-	1,500,000	FDS TFR FUNDS RECEIVED	1637-1121110693	7/1/2005	1,500,000	DEPOSIT MSCO/GS/OTHER	7/1 Cont - Fabrikant	Gabriel_ [2]							
ASP to GC	ASP - MS xx-x3021	7/1/2005	(4,000,000)	-	FDS TFR FUNDS PAID	1047-1121112504	7/1/2005	(4,000,000)	DEPOSITS AT BROKERS	7/1 Dist - Sandalwood B	Ascot_pa [2]							
ASP to GC	GC - MS xx-x3003	7/1/2005	-	4,000,000	FDS TFR FUNDS RECEIVED	1637-1121110693	7/1/2005	4,000,000	DEPOSIT MSCO/GS/OTHER	7/1 Cont - Sandalwood B	Gabriel_ [2]							
ASP to GC	ASP - MS xx-x3021	7/1/2005	(500,000)	-	FDS TFR FUNDS PAID	1047-1121112504	7/1/2005	(500,000)	DEPOSITS AT BROKERS	7/1 Dist - D. Kahn	Ascot_pa [2]							
ASP to GC	GC - MS xx-x3003	7/1/2005	-	500,000	FDS TFR FUNDS RECEIVED	1637-1121110693	7/1/2005	600,000	DEPOSIT MSCO/GS/OTHER	7/1 Cont - D. Kahn (500K+100K)	Gabriel_ [2]							
ASP to GC	ASP - MS xx-x3021	7/5/2005	(2,829,984)	-	FROM ACCT REDACTED3021 TO ACCT REDACTED3003 FUNDS PAID	1064-1121112700	7/5/2005	(2,829,984)	DEPOSITS AT BROKERS	7/1 Dist - Korngold	Ascot_pa [2]							
ASP to GC	GC - MS xx-x3003	7/5/2005	-	2,829,984	FROM ACCT REDACTED3021 TO ACCT REDACTED3003 FUNDS RECEIVED	164E-1121111106	7/5/2005	2,829,984	DEPOSIT MSCO/GS/OTHER	7/1 Cont - Korngold	Gabriel_ [2]							
ASP to GC	ASP - MS xx-x3021	10/5/2005	(1,000,000)	-	FABRIKANT TRANSFER FUNDS PAID	1116-1128605563	10/5/2005	(1,000,000)	DEPOSITS AT BROKERS	10/1 Dist - Fabrikant	Ascot_pa [2]							
ASP to GC	GC - MS xx-x3003	10/5/2005	-	1,000,000	FABRIKANT TRANSFER FUNDS RECEIVED	1742-1128604130	10/5/2005	1,000,000	DEPOSIT MSCO/GS/OTHER	10/1 Cont - Fabrikant	Gabriel_ [2]							
ASP to GC	ASP - MS xx-x3021	10/5/2005	(275,000)	-	KAHN TRANSFER FUNDS PAID	1116-1128605563	10/5/2005	(275,000)	DEPOSITS AT BROKERS	10/1 Dist - Kahn	Ascot_pa [2]							
ASP to GC	GC - MS xx-x3003	10/5/2005	-	275,000	KAHN TRANSFER FUNDS RECEIVED	1742-1128604130	10/5/2005	275,000	DEPOSIT MSCO/GS/OTHER	10/1 Cont - Kahn	Gabriel_ [2]							
ASP to GC	ASP - MS xx-x3021	12/28/2005	(203,000)	-	BRAVMANN A FUNDS PAID	1188-1135951797	12/29/2005	(203,000)	DEPOSITS AT BROKERS	12/31/05 Dist - Bravmann A	Ascot_pa [2]							
ASP to GC	GC - MS xx-x3003	12/28/2005	-	203,000	BRAVMANN A FUNDS RECEIVED	*Transaction not found in QuickBooks*					[2]							
ASP to GC	ASP - MS xx-x3021	12/28/2005	(215,000)	-	BRAVMANN B FUNDS PAID	1188-1135951797	12/29/2005	(215,000)	DEPOSITS AT BROKERS	12/31/05 Dist - Bravmann B	Ascot_pa [2]							
ASP to GC	GC - MS xx-x3003	12/28/2005	-	215,000	BRAVMANN B FUNDS RECEIVED	*Transaction not found in QuickBooks*					[2]							
ASP to GC	ASP - MS xx-x3021	1/5/2006	(1,000,000)	-	TRANSFER BETWEEN ACCOUNTS FUNDS PAID	11DF-1136556684	1/5/2006	(1,000,000)	DEPOSITS AT BROKERS	1/1/06 Dist - KS Family	Ascot_pa [2]							
ASP to GC	GC - MS xx-x3003	1/5/2006	-	1,000,000	TRANSFER BETWEEN ACCOUNTS FUNDS RECEIVED	1861-1136555577	1/5/2006	1,000,000	DEPOSIT MSCO/GS/OTHER	1/1/06 Cont - KS Family	Gabriel_ [2]							
ASP to GC	ASP - MS xx-x3021	1/5/2006	(750,000)	-	TRANSFER BETWEEN ACCOUNTS FUNDS PAID	11DF-1136556684	1/5/2006	(750,000)	DEPOSITS AT BROKERS	1/1/06 Dist - MCNY	Ascot_pa [2]							
ASP to GC	GC - MS xx-x3003	1/5/2006	-	750,000	TRANSFER BETWEEN ACCOUNTS FUNDS RECEIVED	1861-1136555577	1/5/2006	750,000	DEPOSIT MSCO/GS/OTHER	1/1/06 Cont - MCNY	Gabriel_ [2]							
ASP to GC	ASP - MS xx-x3021	1/5/2006	(801,972)	-	TRANSFER BETWEEN ACCOUNTS FUNDS PAID	11DF-1136556684	1/5/2006	(801,972)	DEPOSITS AT BROKERS	1/1/06 Dist - Prywes	Ascot_pa [2]							

EXHIBIT 11.1

Transfers Between and Among Merkin Funds Bank Accounts

Transfer Category	Merkin Fund Bank Account	Date	Outflow	Inflow	Description Per Morgan Stanley Account Statement - AS REDACTED	TxnID	TxnDate	Amount	QuickBooks Account	Memo	Fund / Entity		CMID	BLMIS Account Number	BLMIS Account Name	Date	Amount	Tran Type	Transaction Description
								Merkin Defendants' QuickBooks Records							**Corresponding Transaction in Merkin Funds' BLMIS Customer Account**					
ASP to GC	GC - MS xx-x3003	1/5/2006	-	801,972	TRANSFER BETWEEN ACCOUNTS FUNDS RECEIVED	1861-1136555577	1/5/2006	801,972	DEPOSIT MSCO/GS/OTHER	1/1/06 Cont - Prywes	Gabriel_	[2]						
ASP to GC	ASP - MS xx-x3021	7/12/2006	(25,000,000)	-	TRANSFER FUNDS FUNDS PAID	13ED-1152798689	7/13/2006	(25,000,000)	DEPOSITS AT BROKERS	Wire to GC MDFF Investment	Ascot_pa							
ASP to GC	GC - MS xx-x3003	7/12/2006	-	25,000,000	TRANSFER FUNDS FUNDS RECEIVED	1AD3-1152798742	7/13/2006	25,000,000	DEPOSIT MSCO/GS/OTHER	Wire from ASP	Gabriel_							
ASP to GC	ASP - MS xx-x3021	10/5/2006	(2,000,000)	-	FROM ACCT REDACTED3021 TO ACCT REDACTED3003 FUNDS PAID	146F-1160147237	10/5/2006	(2,000,000)	DEPOSITS AT BROKERS	10/1 Dist - Sandalwood A	Ascot_pa	[2]						
ASP to GC	GC - MS xx-x3003	10/5/2006	-	2,000,000	FROM ACCT 23021 TO ACCT 23003 FUNDS RECEIVED	1BAC-1160145975	10/5/2006	2,000,000	DEPOSIT MSCO/GS/OTHER	10/1 Cont - Sandalwood A (fr ASP)	Gabriel_	[2]						
ASP to GC	ASP - MS xx-x3021	10/5/2006	(9,000,000)	-	FROM ACCT REDACTED3021 TO REDACTED3003 FUNDS PAID	146F-1160147237	10/5/2006	(9,000,000)	DEPOSITS AT BROKERS	10/1 Dist - Sandalwood B	Ascot_pa	[2]						
ASP to GC	GC - MS xx-x3003	10/5/2006	-	9,000,000	FROM ACCT 23021 TO ACCT 23003 FUNDS RECEIVED	1BAC-1160145975	10/5/2006	9,000,000	DEPOSIT MSCO/GS/OTHER	10/1 Cont - Sandalwood B (fr ASP)	Gabriel_	[2]						
ASP to GC	ASP - MS xx-x3021	7/5/2007	(5,000,000)	-	FROM REDACTED3021 TO REDACTED3003 - REDACTED4319 - REDACTED0618 FUNDS PAID	170E-1183734447	7/5/2007	(5,000,000)	DEPOSITS AT BROKERS	7/1 Dist - Sandalwood B (to GC)	Ascot_pa	[2]						
ASP to GC	GC - MS xx-x3003	7/5/2007	-	5,000,000	FROM REDACTED3021 TO REDACTED3003 - REDACTED4319 - REDACTED0618 FUNDS	1F85-1183733011	7/5/2007	5,000,000	DEPOSIT MSCO/GS/OTHER	7/1 Cont - Sandalwood B (from ASP)	Gabriel_	[2]						
ASP to GC	ASP - MS xx-x3021	7/5/2007	(659,389)	-	FROM REDACTED3021 TO REDACTED3003 - REDACTED4320 - REDACTED0618 FUNDS PAID	170E-1183734447	7/5/2007	(659,389)	DEPOSITS AT BROKERS	7/1 Dist - Levy Fam (to GC)	Ascot_pa	[2]						
ASP to GC	GC - MS xx-x3003	7/5/2007	-	659,389	FROM REDACTED3021 TO REDACTED3003 - REDACTED4320 - REDACTED0618 FUNDS	1F85-1183733011	7/5/2007	659,389	DEPOSIT MSCO/GS/OTHER	7/1 Cont - Levy Fam (from ASP)	Gabriel_	[2]						
ASP to GC	ASP - MS xx-x3021	7/9/2007	(1,500,000)	-	TRANSFER FUNDS FUNDS PAID	*Transaction not found in QuickBooks*						[2]						
ASP to GC	GC - MS xx-x3003	7/9/2007	-	1,500,000	TRANSFER FUNDS FUNDS RECEIVED	1F99-1184080072	7/9/2007	1,500,000	DEPOSIT MSCO/GS/OTHER	7/1 Cont - Born	Gabriel_	[2]						
ASP to GC	ASP - MS xx-x3021	7/9/2007	(1,500,000)	-	TRANSFER FUNDS FUNDS PAID	*Transaction not found in QuickBooks*						[2]						
ASP to GC	GC - MS xx-x3003	7/9/2007	-	1,500,000	TRANSFER FUNDS FUNDS RECEIVED	1F99-1184080072	7/9/2007	1,500,000	DEPOSIT MSCO/GS/OTHER	7/1 Cont - Born Realty	Gabriel_	[2]						
ASP to GC	ASP - MS xx-x3021	10/5/2007	(1,164,768)	-	FROM REDACTED3021 TO REDACTED3003 - REDACTED2558 - REDACTED0618 FUNDS PAID	17D2-1191856597	10/5/2007	(1,164,768)	DEPOSITS AT BROKERS	10/1 Dist - Falk (to GC)	Ascot_pa	[2]						
ASP to GC	GC - MS xx-x3003	10/5/2007	-	1,164,768	FROM REDACTED3021 TO REDACTED3003 - REDACTED2558 - REDACTED0618 FUNDS	2071-1191856381	10/5/2007	1,164,768	DEPOSIT MSCO/GS/OTHER	10/1 Cont - Falk (from ASP)	Gabriel_	[2]						
ASP to GC	ASP - MS xx-x3021	10/5/2007	(772,542)	-	FROM REDACTED3021 TO REDACTED3003 - REDACTED2559 - REDACTED0618 FUNDS PAID	17D2-1191856597	10/5/2007	(772,542)	DEPOSITS AT BROKERS	10/1 Dist - Falk (to GC)	Ascot_pa	[2]						
ASP to GC	GC - MS xx-x3003	10/5/2007	-	772,542	FROM REDACTED3021 TO REDACTED3003 - REDACTED2559 - REDACTED0618 FUNDS	2071-1191856381	10/5/2007	772,542	DEPOSIT MSCO/GS/OTHER	10/1 Cont - Falk (from ASP)	Gabriel_	[2]						

Total Ascot Partners to Gabriel Capital   **$ (148,425,955) $ 148,425,955**

Gabriel Capital to Ariel Fund

Transfer Category	Merkin Fund Bank Account	Date	Outflow	Inflow	Description Per Morgan Stanley Account Statement - AS REDACTED	TxnID	TxnDate	Amount	QuickBooks Account	Memo	Fund / Entity	CMID	BLMIS Account Number	BLMIS Account Name	Date	Amount	Tran Type	Transaction Description
GC to AF	GC - MS xx-x3003	8/14/1998	(229,048)	-	RE: BETWEEN A/C'S FUNDS PAID	*Transaction not found in QuickBooks*												
GC to AF	AF - MS xx-x3001	8/14/1998	-	229,048	RE: BETWEEN A/C'S FUNDS RECEIVED	*Transaction not found in QuickBooks*												
GC to AF	GC - MS xx-x3003	11/10/1998	(2,682)	-	TRF REDACTED3003 S/B REDACTED3001 FUNDS PAID	*Transaction not found in QuickBooks*												
GC to AF	AF - MS xx-x3001	11/10/1998	-	2,682	TRF REDACTED3003 S/B REDACTED3001 FUNDS RECEIVED	*Transaction not found in QuickBooks*												
GC to AF	GC - MS xx-x3003	3/19/1999	(770,996)	-	TRF REDACTED3003 TO REDACTED3001 ADJ FX USD GBP FUNDS PAID	*Transaction not found in QuickBooks*												
GC to AF	AF - MS xx-x3001	3/19/1999	-	770,996	TRF REDACTED3003 TO REDACTED3001 ADJ FX USD GBP FUNDS RECEIVED	*Transaction not found in QuickBooks*												
GC to AF	GC - MS xx-x3003	3/31/1999	(9,098,760)	-	TRF REDACTED3003 TO REDACTED3001 FUNDS PAID	*Transaction not found in QuickBooks*												
GC to AF	AF - MS xx-x3001	3/31/1999	-	9,098,760	TRF REDACTED3003 TO REDACTED3001 FUNDS RECEIVED	*Transaction not found in QuickBooks*												
GC to AF	GC - MS xx-x3003	10/1/1999	(134,029)	-	TRF REDACTED3003 TO REDACTED3001 FUNDS PAID	*Transaction not found in QuickBooks*												
GC to AF	AF - MS xx-x3001	10/1/1999	-	134,029	TRF REDACTED3003 TO REDACTED3001 FUNDS RECEIVED	*Transaction not found in QuickBooks*												
GC to AF	GC - MS xx-x3003	10/6/1999	(17,000,000)	-	TRF REDACTED3003 TO REDACTED3001 FUNDS PAID	78C-941049864	10/27/1999	(17,000,000)	DEPOSIT MSCO/GS/OTHER	TO AF 10/6	Gabriel_							
GC to AF	AF - MS xx-x3001	10/6/1999	-	17,000,000	TRF REDACTED3003 TO REDACTED3001 FUNDS RECEIVED	97D-941048483	10/27/1999	17,000,000	DEPOSIT MSCO/GS/OTHER	FROM GC	Ariel_fu							
GC to AF	GC - MS xx-x3003	11/15/1999	(2,100,800)	-	TRF REDACTED3003 TO REDACTED3001 FUNDS PAID	*Transaction not found in QuickBooks*												
GC to AF	AF - MS xx-x3001	11/15/1999	-	2,100,800	TRF REDACTED3003 TO REDACTED3001 FUNDS RECEIVED	*Transaction not found in QuickBooks*												
GC to AF	GC - MS xx-x3003	3/2/2000	(10,000,000)	-	TRF REDACTED3003 TO REDACTED3001 FUNDS PAID	*Transaction not found in QuickBooks*												
GC to AF	AF - MS xx-x3001	3/2/2000	-	10,000,000	TRF REDACTED3003 TO REDACTED3001 FUNDS RECEIVED	*Transaction not found in QuickBooks*												
GC to AF	GC - MS xx-x3003	3/3/2000	(10,000,000)	-	TRF REDACTED3003 TO REDACTED3001 FUNDS PAID	*Transaction not found in QuickBooks*												
GC to AF	AF - MS xx-x3001	3/3/2000	-	10,000,000	TRF REDACTED3003 TO REDACTED3001 FUNDS RECEIVED	*Transaction not found in QuickBooks*												
GC to AF	GC - MS xx-x3003	3/6/2000	(729)	-	TRF REDACTED3003 TO REDACTED3001 FX HUF FUNDS PAID	*Transaction not found in QuickBooks*												
GC to AF	AF - MS xx-x3001	3/6/2000	-	729	TRF REDACTED3003 TO REDACTED3001 FX HUF FUNDS RECEIVED	*Transaction not found in QuickBooks*												
GC to AF	GC - MS xx-x3003	8/24/2000	(5,183)	-	TRF FDS AS PER LOA RELATED PARY BAL	9B7-967213760	8/25/2000	(5,183)	DEPOSIT MSCO/GS/OTHER	TO ULY II	Gabriel_							
GC to AF	AF - MS xx-x3001	8/24/2000	-	5,183	Transfer: PER LOA RELATED PARTY BALANCE	BDE-967214647	8/25/2000	5,183	DEPOSIT MSCO/GS/OTHER	FROM ULY II VIA GC	Ariel_fu							

EXHIBIT 11.1

Transfers Between and Among Merkin Funds Bank Accounts

Transfer Category	Merkin Fund Bank Account	Date	Outflow	Inflow	Description Per Morgan Stanley Account Statement - AS REDACTED		TxnID	TxnDate	Amount	QuickBooks Account	Memo	Fund / Entity		CMID	BLMIS Account Number	BLMIS Account Name	Date	Amount	Tran Type	Transaction Description
						Merkin Defendants' QuickBooks Records								Corresponding Transaction in Merkin Funds' BLMIS Customer Account							
GC to AF	GC - MS xx-x3003	9/25/2000	(1,726)	-	MTM		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	9/25/2000	-	1,726	MTM		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	6/29/2001	(3,337,280)	-	FX HEDGE ORP650 CAD/USD 1.5384 FUNDS PAID		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	6/29/2001	-	3,337,280	FX HEDGE ORP650 CAD/USD 1.5384 FUNDS RECEIVED		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	6/29/2001	(481,384)	-	FX HEDGE ORP722 SEK/USD 10.6004 FUNDS PAID		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	6/29/2001	-	481,384	FX HEDGE ORP722 SEK/USD 10.6004 FUNDS RECEIVED		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	6/29/2001	(688,675)	-	FX HEDGE OKWK78 CAD/USD 1.52 FUNDS PAID		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	6/29/2001	-	688,675	FX HEDGE OKWK78 CAD/USD 1.52 FUNDS RECEIVED		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	6/29/2001	(7,303,234)	-	FX HEDGE OQA522 CAD/USD 1.5343 FUNDS PAID		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	6/29/2001	-	7,303,234	FX HEDGE OQA522 CAD/USD 1.5343 FUNDS RECEIVED		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	10/11/2001	(45,708)	-	XFER PER LOA FUNDS PAID		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	10/11/2001	-	45,708	XFER PER LOA FUNDS RECEIVED		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	11/12/2001	(252,494)	-	XFER PER LOA FUNDS PAID		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	11/12/2001	-	252,494	XFER PER LOA FUNDS RECEIVED		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	11/15/2001	(11,795)	-	XFER PER LOA/JOY CHECKS RECEIVED FUNDS PAID		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	11/15/2001	-	11,795	XFER PER LOA/JOY CHECKS RECEIVED FUNDS RECEIVED		Transaction not found in QuickBooks													
AF to GC	AF - MS xx-x3001	12/31/2001	1,594,492	-	FX Correction June 2001 Funds Paid		Transaction not found in QuickBooks						[1]							
AF to GC	GC - MS xx-x3003	12/31/2001	-	(1,594,492)	FX CORRECTION JUNE 2001 FUNDS RECEIVED		Transaction not found in QuickBooks						[1]							
GC to AF	GC - MS xx-x3003	6/5/2002	(504,216)	-	Cross B/N Funds Ariel to Gabriel		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	6/5/2002	-	504,216	Trizec Properties Inc Convert to Common Cross B/N Funds Ariel to Gabriel		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	7/8/2002	(30,000,000)	-	XFER PER LOA/CROSS FUNDS PAID		EA4-1026747583	7/8/2002	(30,000,000)	DEPOSIT MSCO/GS/OTHER	LOAN TO ARIEL - 7/8	Gabriel_								
GC to AF	AF - MS xx-x3001	7/8/2002	-	30,000,000	XFER Per LOA/Cross Funds Received		1134-1026747421	7/11/2002	30,000,000	DEPOSIT MSCO/GS/OTHER	LOAN FROM GABRIEL LP	Ariel_fu								
GC to AF	GC - MS xx-x3003	7/11/2002	(1,835,620)	-	Shares from Ariel to Gabriel		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	7/11/2002	-	1,835,620	Trizec Properties Inc. JRL SHS: Ariel to Gabriel		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	7/31/2002	(1,446,547)	-	REALLOCATION OF 7/31/02 GBP/USD FX TRADE FUNDS PAID		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	7/31/2002	-	1,446,547	Reallocation of 7/31/02 GBP/USD FX Trade Funds Received		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	10/15/2002	(500,000)	-	MADOFF ALLOCATION FUNDS PAID		F3C-1035466719	10/24/2002	(500,000)	DEPOSIT MSCO/GS/OTHER	TO ARIEL - MADOFF REALLOCATION	Gabriel_		42589	1G0321	GABRIEL CAPITAL LP	10/8/2002	$ 500,000	CA	TRANS FROM 1FR07030
GC to AF	AF - MS xx-x3001	10/15/2002	-	500,000	Madoff Allocation Funds Received		11E4-1035467905	10/24/2002	500,000	DEPOSIT MSCO/GS/OTHER	FROM GC - MADOFF REALLOCATION	Ariel_fu		192221	1FR070	ARIEL FUND LTD	10/8/2002	$ (500,000)	CW	TRANS TO 1G032130
GC to AF	GC - MS xx-x3003	1/30/2003	(2,232,250)	-	Y/E REC ADJSTMT CROSS CORR AS PER LOA 1/30/2003 FUNDS PAID		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	1/30/2003	-	2,232,250	Y/E Rec Adjstmt Cross Corr as Per LOA 1/30/2003 Funds Received		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	1/30/2003	(44,140)	-	PHILLP SRVS INT CORR ADJUST AS PER LOA 1/30/2003 FUND SPAID		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	1/30/2003	-	44,140	Phillp SRVS Int Corr Adjust As Per LOA 1/30/2003 Funds Received		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	3/18/2003	(155,482)	-	LIQUIDATING TRUST UNITS TRANS PER CLIENT		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	3/18/2003	-	155,482	IN-FLIGHT LIQUIDATING TRUST AGREEMENT UNITS TRANS PER CLIENT (MW)		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	3/28/2003	(148,625)	-	PHILIP SERVICES INTREC'D 1/15/03 FUNDS PAID		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	3/28/2003	-	148,625	Philip Services Intrec'd 1/15/03 Funds Received		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	8/13/2003	(4,669,734)	-	TRANS PER LOA (MLP CROSSES) FUNDS PAID		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	8/13/2003	-	4,669,734	Trans Per LOA (MLP Crosses) Funds Received		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	9/5/2003	(40,400)	-	TRANSFER BETWEEN FUNDS FUNDS PAID		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	9/5/2003	-	40,400	Transfer Between Funds Funds Received		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	10/10/2003	(19,200)	-	AS PER LOA FUNDS PAID		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	10/10/2003	-	19,200	As Per LGA Funds Received		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	10/15/2003	(5,000,000)	-	TRANS PER CLIENT (MA) FUNDS PAID		1199-1066321956	10/1/2003	(5,000,000)	DEPOSIT MSCO/GS/OTHER	10/1 FBRG REALLOCATION	Gabriel_								

EXHIBIT 11.1

Transfers Between and Among Merkin Funds Bank Accounts

							Merkin Defendants' QuickBooks Records						Corresponding Transaction in Merkin Funds' BLMIS Customer Account						
Transfer Category	Merkin Fund Bank Account	Date	Outflow	Inflow	Description Per Morgan Stanley Account Statement - AS REDACTED		TxnID	TxnDate	Amount	QuickBooks Account	Memo	Fund / Entity		CMID	BLMIS Account Number	BLMIS Account Name	Date	Amount	Tran Type	Transaction Description
GC to AF	AF - MS xx-x3001	10/15/2003	-	5,000,000	Trans Per Client (MA) Funds Received		14AB-1066321565	10/1/2003	5,000,000	DEPOSIT MSCO/GS/OTHER	FBRG CAPITAL REALLOCATION	Ariel_fu								
GC to AF	GC - MS xx-x3003	10/17/2003	(2,000)	-	ADJ JRL A/0 10/17/03 PER CLIENT (MW) FUNDS PAID		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	10/17/2003	-	2,000	ADJ JRl A/O 10/17/03 Per Client (MW) Funds Received		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	10/17/2003	(547,707)	-	TRANS PER CLIENT (MW) FUNDS PAID		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	10/17/2003	-	547,707	Trans Per Client (MW) Funds Received		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	12/31/2003	(790,000)	-	CASH TRSF FUNDS PAID		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	12/31/2003	-	790,000	CASH TRSF FUNDS RECEIVED		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	1/30/2004	(7,141,398)	-	AMERICAN RICE TOTAL RETURN SWAP FUNDS PAID		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	1/30/2004	-	7,141,398	AMERICAN RICE TOTAL RETURN SWAP FUNDS RECEIVED		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	5/4/2004	(7,500,000)	-	5/1/04 CAPITAL ALLOCATIONS (MA) FUNDS PAID		12ED-1084371091	5/3/2004	(7,500,000)	DEPOSIT MSCO/GS/OTHER	TO FBRG - 5/1 CAPITAL REALLOCATION	Gabriel_								
GC to AF	AF - MS xx-x3001	5/4/2004	-	7,500,000	5/1/04 Capital Allocations (MA) Funds Received		1618-1084370968	5/3/2004	7,500,000	DEPOSIT MSCO/GS/OTHER	FROM FBRG - 5/1 CAPITAL REALLOCATION	Ariel_fu								
GC to AF	GC - MS xx-x3003	8/5/2004	(582)	-	WT COLLAPSE PER CLIENT		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	8/5/2004	-	582	WT COLLAPSE PER CLIENT		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	9/30/2004	(59,067)	-	B/T ACCOUNTS FUNDS PAID		13C7-1096642192	9/30/2004	(59,067)	DEPOSIT MSCO/GS/OTHER	PAY GCC	Gabriel_								
GC to AF	AF - MS xx-x3001	9/30/2004	-	59,067	B/T ACCOUNTS FUNDS RECEIVED		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	10/27/2004	(107,146)	-	IN FLIGHT DISTRIBUTIONS FUNDS PAID		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	10/27/2004	-	107,146	IN FLIGHT DISTRIBUTIONS FUNDS RECEIVED		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	10/28/2004	(50,721)	-	VISAFORD JOURNALS FUNDS PAID		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	10/28/2004	-	50,721	VISAFORD JOURNALS FUNDS RECEIVED		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	11/1/2004	(10,000,000)	-	NOV 1 CAPITAL REALLOCATION FUNDS PAID		13F5-1100213297	11/1/2004	(10,000,000)	DEPOSIT MSCO/GS/OTHER	11/1 CAPITAL REALLOCATION	Gabriel_								
GC to AF	AF - MS xx-x3001	11/1/2004	-	10,000,000	NOVA 1 CAPITAL REALLOCATION FUNDS RECEIVED		172A-1100213392	11/1/2004	10,000,000	DEPOSIT MSCO/GS/OTHER	11/1 CAPITAL REALLOCATION	Ariel_fu								
GC to AF	GC - MS xx-x3003	11/10/2004	(186,204)	-	TRANSFER TO AF FUNDS PAID		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	11/10/2004	-	186,204	TRANSFER TO AF FUNDS RECEIVED		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	1/6/2005	(303,960)	-	2004 FEE BALANCES PAID FUNDS PAID		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	1/6/2005	-	303,960	2004 FEE BALANCES PAID FUNDS RECEIVED		17BF-1105561379	1/12/2005	303,960	DEPOSIT MSCO/GS/OTHER	FROM GCC	Ariel_fu								
GC to AF	GC - MS xx-x3003	2/3/2005	(1,233)	-	JOURNALS PER MIKE ACH FUNDS PAID		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	2/3/2005	-	1,233	JOURNALS PER MIKE ACH FUNDS RECEIVED		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	2/9/2005	(140,728)	-	JOURNALS PER MIKE ACH FUNDS PAID		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	2/9/2005	-	140,728	JOURNALS PER MIKE ACH FUNDS RECEIVED		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	3/23/2005	(109,298)	-	SPLIT CHECK PER RALPH FUNDS PAID		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	3/23/2005	-	109,298	SPLIT CHECK PER RALPH FUNDS RECEIVED		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	3/23/2005	(79,412)	-	SPLIT CHECK PER RALPH FUNDS PAID		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	3/23/2005	-	79,412	SPLIT CHECK PER RALPH FUNDS RECEIVED		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	4/27/2005	(251)	-	JOURNAL PER MIKE ACH FUNDS PAID		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	4/27/2005	-	251	JOURNAL PER MIKE ACH FUNDS RECEIVED		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	6/9/2005	(491,563)	-	MAXWELL FUNDS PAID		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	6/9/2005	-	491,563	MAXWEL FUNDS RECEIVED		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	6/13/2005	(14,649)	-	JOURNALS PER MIKE ACH FUNDS PAID		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	6/13/2005	-	14,649	JOURNALS PER MIKE ACH FUNDS RECEIVED		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	6/17/2005	(108,834)	-	MAXWELL FUNDS PAID		Transaction not found in QuickBooks													
GC to AF	AF - MS xx-x3001	6/17/2005	-	108,834	MAXWELL FUNDS RECEIVED		Transaction not found in QuickBooks													
GC to AF	GC - MS xx-x3003	7/13/2005	(8,400,000)	-	MADOFF CAPITAL FUNDS PAID		1663-1121346689	7/13/2005	(8,400,000)	DEPOSIT MSCO/GS/OTHER	MDFF Transfer of assets	Gabriel_		139245	1G0321	GABRIEL CAPITAL LP	7/14/2005	$ 8,400,000	CA	TRANS FROM 1FR07030
GC to AF	AF - MS xx-x3001	7/13/2005	-	8,400,000	MADOFF CAPITAL FUNDS RECEIVED		199E-1121346659	7/13/2005	8,400,000	DEPOSIT MSCO/GS/OTHER	MDFF Transfer of assets	Ariel_fu		89758	1FR070	ARIEL FUND LTD	7/14/2005	$ (8,400,000)	CW	TRANS TO 1G032130

EXHIBIT 11.1

Transfers Between and Among Merkin Funds Bank Accounts

						Merkin Defendants' QuickBooks Records						*Corresponding Transaction in Merkin Funds' BLMIS Customer Account*							
Transfer Category	Merkin Fund Bank Account	Date	Outflow	Inflow	Description Per Morgan Stanley Account Statement - AS REDACTED	TxnID	TxnDate	Amount	QuickBooks Account	Memo	Fund / Entity	CMID	BLMIS Account Number	BLMIS Account Name	Date	Amount	Tran Type	Transaction Description
GC to AF	GC - MS xx-x3003	8/30/2005	(6,136,650)	-	TRNSFER FOR URBAN COMM FUNDS PAID	*Transaction not found in QuickBooks*												
GC to AF	AF - MS xx-x3001	8/30/2005	-	6,136,650	TRNSFER FOR URBAN COMM FUNDS RECEIVED	*Transaction not found in QuickBooks*												
GC to AF	GC - MS xx-x3003	12/13/2005	(260,977)	-	GRUPO FUNDS PAID	*Transaction not found in QuickBooks*												
GC to AF	AF - MS xx-x3001	12/13/2005	-	260,977	GRUPO FUNDS RECEIVED	*Transaction not found in QuickBooks*												
GC to AF	GC - MS xx-x3003	12/13/2005	(63,420)	-	GRUPOTRUST FUNDS PAID	*Transaction not found in QuickBooks*												
GC to AF	AF - MS xx-x3001	12/13/2005	-	63,420	GRUPO TRST FUNDS RECEIVED	*Transaction not found in QuickBooks*												
GC to AF	GC - MS xx-x3003	1/3/2006	(116,856)	-	VISAFORD FUNDS PAID	*Transaction not found in QuickBooks*												
GC to AF	AF - MS xx-x3001	1/3/2006	-	116,856	VISAFORD FUNDS RECEIVED	*Transaction not found in QuickBooks*												
GC to AF	GC - MS xx-x3003	4/25/2006	(13,508)	-	VISAFORD FUNDS PAID	*Transaction not found in QuickBooks*												
GC to AF	AF - MS xx-x3001	4/25/2006	-	13,508	VISAFORD FUNDS RECEIVED	*Transaction not found in QuickBooks*												
GC to AF	GC - MS xx-x3003	5/31/2006	(268,920)	-	URBAN INTEREST FUNDS PAID	*Transaction not found in QuickBooks*												
GC to AF	AF - MS xx-x3001	5/31/2006	-	268,920	URBAN INTEREST FUNDS RECEIVED	*Transaction not found in QuickBooks*												
GC to AF	GC - MS xx-x3003	7/6/2006	(168,864)	-	AVISMA DIST FUNDS PAID	*Transaction not found in QuickBooks*												
GC to AF	AF - MS xx-x3001	7/6/2006	-	168,864	AVISMA DIST FUNDS RECEIVED	*Transaction not found in QuickBooks*												
GC to AF	GC - MS xx-x3003	8/30/2006	(24,000,000)	-	CAPITAL REALLOCATION FUNDS PAID	1B55-1157035550	8/30/2006	(24,000,000)	DEPOSIT MSCO/GS/OTHER	Capital Realocation GAALLC	Gabriel_							
GC to AF	AF - MS xx-x3001	8/30/2006	-	24,000,000	CAPITAL REALLOCATION FUNDS RECEIVED	1EC6-1157034775	8/30/2006	24,000,000	DEPOSIT MSCO/GS/OTHER	Capital Realocation GAALLC	Ariel_fu							
GC to AF	GC - MS xx-x3003	9/11/2006	(950,089)	-	LEUMI DIVIDEND FUNDS PAID	*Transaction not found in QuickBooks*												
GC to AF	AF - MS xx-x3001	9/11/2006	-	950,089	LEUMI DIVIDEND FUNDS RECEIVED	*Transaction not found in QuickBooks*												
GC to AF	GC - MS xx-x3003	9/28/2006	(88,719)	-	MAXWELL FUNDS PAID	*Transaction not found in QuickBooks*												
GC to AF	AF - MS xx-x3001	9/28/2006	-	88,719	MAXWELL FUNDS RECEIVED	*Transaction not found in QuickBooks*												
GC to AF	GC - MS xx-x3003	10/11/2006	(2,740,320)	-	PERSQ II DIST FUNDS PAID	1BB9-1160577772	10/10/2006	(2,740,320)	DEPOSIT MSCO/GS/OTHER	Pershing II Dist (portion to AF)	Gabriel_							
GC to AF	AF - MS xx-x3001	10/11/2006	-	2,740,320	PERSQ II DIST FUNDS RECEIVED	1F5A-1160664325	10/11/2006	2,740,320	DEPOSIT MSCO/GS/OTHER	Dist- Pershing Square II	Ariel_fu							
GC to AF	GC - MS xx-x3003	12/4/2006	(3,230,322)	-	PERSHING SQ II DIST FUNDS PAID	1C12-1165329867	12/4/2006	(3,230,322)	DEPOSIT MSCO/GS/OTHER	Pershing II (Ariel portion)	Gabriel_							
GC to AF	AF - MS xx-x3001	12/4/2006	-	3,230,322	PERSHING SQ II DIST FUNDS RECEIVED	1FC1-1165329680	12/4/2006	3,230,322	DEPOSIT MSCO/GS/OTHER	Pershing II dist	Ariel_fu							
GC to AF	GC - MS xx-x3003	12/11/2006	(576,503)	-	URBAN COMM FUNDS PAID	*Transaction not found in QuickBooks*												
GC to AF	AF - MS xx-x3001	12/11/2006	-	576,503	URBAN COMM FUNDS RECEIVED	*Transaction not found in QuickBooks*												
GC to AF	GC - MS xx-x3003	1/3/2007	(23,899)	-	VISAFORD FUNDS PAID	*Transaction not found in QuickBooks*												
GC to AF	AF - MS xx-x3001	1/3/2007	-	23,899	VISAFORD FUNDS RECEIVED	*Transaction not found in QuickBooks*												
GC to AF	GC - MS xx-x3003	3/7/2007	(21,143)	-	FINAL PERSQ II FUNDS PAID	1DCA-1173366697	3/7/2007	(21,143)	DEPOSIT MSCO/GS/OTHER	Ariel portion of PERSQ II	Gabriel_							
GC to AF	AF - MS xx-x3001	3/7/2007	-	21,143	FINAL PERSQ II FUNDS RECEIVED	21AF-1173366487	3/7/2007	21,143	DEPOSIT MSCO/GS/OTHER	PERSQ II final distribution	Ariel_fu							
GC to AF	GC - MS xx-x3003	3/21/2007	(2,356,124)	-	LEUMI DIVIDEND FUNDS PAID	*Transaction not found in QuickBooks*												
GC to AF	AF - MS xx-x3001	3/21/2007	-	2,356,124	LEUMI DIVIDEND FUNDS RECEIVED	*Transaction not found in QuickBooks*												
GC to AF	GC - MS xx-x3003	10/30/2007	(9,897,673)	-	FROM REDACTED3003 TO REDACTED3001 - REDACTED4325 - REDACTED0618 FUNDS PAID	2095-1193838512	10/30/2007	(9,897,673)	DEPOSIT MSCO/GS/OTHER	Pershing III Liquidation to AF	Gabriel_							
GC to AF	AF - MS xx-x3001	10/30/2007	-	9,897,673	FROM REDACTED3003 TO REDACTED3001 - REDACTED4325 - REDACTED0618 FUNDS	24F6-1193838366	10/30/2007	9,897,673	DEPOSIT MSCO/GS/OTHER	Pershing III Liquidation	Ariel_fu							
GC to AF	GC - MS xx-x3003	12/18/2007	(100,505)	-	PERSHING III LIQUIDATION FINAL - REDACTED5237 - REDACTED0618 FUNDS PAID	20E9-1198160635	12/18/2007	110,358	DEPOSIT MSCO/GS/OTHER	Pershing III final payout	Gabriel_							
GC to AF	AF - MS xx-x3001	12/18/2007	-	100,505	PERSHING III LIQUIDATION FINAL - REDACTED5237 - REDACTED0618 FUNDS RECEIVED	2574-1198160479	12/18/2007	100,505	DEPOSIT MSCO/GS/OTHER	Pershing III final payout	Ariel_fu							
GC to AF	GC - MS xx-x3003	12/18/2007	(4,639)	-	VISAFORD 15TH DIVIDEND - REDACTED5525 - REDACTED0618 FUNDS PAID	*Transaction not found in QuickBooks*												
GC to AF	AF - MS xx-x3001	12/18/2007	-	4,639	VISAFORD 15TH DIVIDEND - REDACTED5525 - REDACTED0618 FUNDS RECEIVED	*Transaction not found in QuickBooks*												
GC to AF	GC - MS xx-x3003	12/21/2007	(49,363)	-	FROM REDACTED3003 TO REDACTED3001 FUNDS PAID	*Transaction not found in QuickBooks*												
GC to AF	AF - MS xx-x3001	12/21/2007	-	49,363	FROM REDACTED3003 TO REDACTED3001 FUNDS RECEIVED	*Transaction not found in QuickBooks*												
GC to AF	GC - MS xx-x3003	2/29/2008	(1,544,877)	-	LEUMI DIVIDEND - REDACTED4357 - REDACTED0618 FUNDS PAID	*Transaction not found in QuickBooks*												

EXHIBIT 11.1

Transfers Between and Among Merkin Funds Bank Accounts

Transfer Category	Merkin Fund Bank Account	Date	Outflow	Inflow	Description Per Morgan Stanley Account Statement - AS REDACTED	TxnID	TxnDate	Amount	QuickBooks Account	Memo	Fund / Entity		CMID	BLMIS Account Number	BLMIS Account Name	Date	Amount	Tran Type	Transaction Description
						Merkin Defendants' QuickBooks Records							**_Corresponding Transaction in Merkin Funds' BLMIS Customer Account_**						
GC to AF	AF - MS xx-x3001	2/29/2008	-	1,544,877	LAUMI DIVIDEND - REDACTED4357 - REDACTED0618 FUNDS RECEIVED	_Transaction not found in QuickBooks_													
GC to AF	GC - MS xx-x3003	4/8/2008	(6,000,000)	-	JOURNALS ACROSS LEGAL ENTITIES FUNDS PAID	224B-1207749282	4/8/2008	(6,000,000)	DEPOSIT MSCO/GS/OTHER	GALLC reallocation	Gabriel_								
GC to AF	AF - MS xx-x3001	4/8/2008	-	6,000,000	JOURNALS ACROSS LEGAL ENTITIES FUNDS RECEIVED	2740-1207749112	4/8/2008	6,000,000	DEPOSIT MSCO/GS/OTHER	GALLC reallocation	Ariel_fu								
GC to AF	GC - MS xx-x3003	4/22/2008	(442)	-	WLT DIVIDEND - REDACTED3541 - REDACTED0618 FUNDS PAID	_Transaction not found in QuickBooks_													
GC to AF	AF - MS xx-x3001	4/22/2008	-	442	WLT DIVIDEND - REDACTED3541 - REDACTED0618 FUNDS RECEIVED	_Transaction not found in QuickBooks_													
GC to AF	GC - MS xx-x3003	7/10/2008	(1,000,000)	-	REDACTED0692 - REDACTED0618 FUNDS PAID	2360-1215782838	7/10/2008	(12,500,000)	DEPOSIT MSCO - DKS	DKS/JNM Reallocation	Gabriel_								
GC to AF	AF - MS xx-x3001	7/10/2008	-	1,000,000	REDACTED0693 - REDACTED0618 FUNDS RECEIVED	2887-1215782777	7/10/2008	4,000,000	DEPOSIT MSCO/GS/OTHER	DKS/JNM Reallocation	Ariel_fu								
GC to AF	GC - MS xx-x3003	10/16/2008	(5,400,709)	-	REDACTED0315 - REDACTED0618 FUNDS PAID	_Transaction not found in QuickBooks_													
GC to AF	AF - MS xx-x3001	10/16/2008	-	5,400,709	REDACTED0315 - REDACTED0618 FUNDS RECEIVED	_Transaction not found in QuickBooks_													
GC to AF	GC - MS xx-x3003	1/23/2009	(230,690)	-	GOTHAM DISTRIBUTION 90% - REDACTED5421 - REDACTED0618 FUNDS PAID	_Transaction not found in QuickBooks_													
GC to AF	AF - MS xx-x3001	1/23/2009	-	230,690	GOTHAM DISTRIBUTION 90% - REDACTED5421 - REDACTED0618 FUNDS RECEIVED	_Transaction not found in QuickBooks_													

Total Gabriel Capital to Ariel Fund $ (207,746,211) $ 207,746,211

Gabriel Capital to Ascot Partners

Transfer Category	Merkin Fund Bank Account	Date	Outflow	Inflow	Description Per Morgan Stanley Account Statement - AS REDACTED	TxnID	TxnDate	Amount	QuickBooks Account	Memo	Fund / Entity	
GC to ASP	GC - MS xx-x3003	7/1/1998	(74,817)	-	TRF REDACTED3003 TO REDACTED3021 FUNDS PAID	4AC-901817425	7/30/1998	74,817	PARTNERS CAPITAL	7/1 SMITH TRST	Gabriel_	[3]
GC to ASP	ASP - MS xx-x3021	7/1/1998	-	74,817	TRF REDACTED3003 TO REDACTED3021 FUNDS RECEIVED	2AC-901815216	7/30/1998	(74,817)	LIMITED PARTNERS CAPITAL	7/1 SMITH TRUST	Ascot_pa	[3]
GC to ASP	GC - MS xx-x3003	7/7/1998	(300,000)	-	TRF REDACTED3003 TO REDACTED3021 FUNDS PAID	_Transaction not found in QuickBooks_						[3]
GC to ASP	ASP - MS xx-x3021	7/7/1998	-	300,000	TRF REDACTED3003 TO REDACTED3021 FUNDS RECEIVED	2AC-901815216	7/30/1998	(300,000)	LIMITED PARTNERS CAPITAL	7/1 UBP RHONE	Ascot_pa	[3]
GC to ASP	GC - MS xx-x3003	1/7/1999	(2,000,000)	-	TRF REDACTED3003 TO REDACTED3021 FUNDS PAID	607-922382019	1/1/1999	(2,000,000)	DEPOSIT MSCO/GS/OTHER	ZWEIG	Gabriel_	[3]
GC to ASP	ASP - MS xx-x3021	1/7/1999	-	2,000,000	TRF REDACTED3003 TO REDACTED3021 FUNDS RECEIVED	361-922297575	1/1/1999	2,000,000	DEPOSITS AT BROKERS	FROM M ZWEIG	Ascot_pa	[3]
GC to ASP	GC - MS xx-x3003	1/7/1999	(74,817)	-	TRF REDACTED3003 TO REDACTED3021 FUNDS PAID	607-922382019	1/1/1999	(74,817)	DEPOSIT MSCO/GS/OTHER	SMITH	Gabriel_	[3]
GC to ASP	ASP - MS xx-x3021	1/7/1999	-	74,817	TRF REDACTED3003 TO REDACTED3021 FUNDS RECEIVED	361-922297575	1/1/1999	74,817	DEPOSITS AT BROKERS	FROM BROOK ROAD	Ascot_pa	[3]
GC to ASP	GC - MS xx-x3003	7/1/1999	(1,500,000)	-	TRF REDACTED3003 TO REDACTED3021 FUNDS PAID	6FC-932570621	7/2/1999	(1,500,000)	DEPOSIT MSCO/GS/OTHER	SCHULMAN	Gabriel_	[3]
GC to ASP	ASP - MS xx-x3021	7/1/1999	-	1,500,000	TRF REDACTED3003 TO REDACTED3021 FUNDS RECEIVED	_Transaction not found in QuickBooks_						[3]
GC to ASP	GC - MS xx-x3003	7/1/1999	(74,817)	-	TRF REDACTED3003 TO REDACTED3021 FUNDS PAID	6FC-932570621	7/2/1999	(74,817)	DEPOSIT MSCO/GS/OTHER	SMITH	Gabriel_	[3]
GC to ASP	ASP - MS xx-x3021	7/1/1999	-	74,817	TRF REDACTED3003 TO REDACTED3021 FUNDS RECEIVED	408-932502475	7/1/1999	(74,817)	LIMITED PARTNERS CAPITAL	7/1 BROOK ROAD	Ascot_pa	[3]
GC to ASP	GC - MS xx-x3003	7/7/1999	(271,167)	-	TRF REDACTED3003 TO REDACTED3021 FUNDS PAID	6FC-932570621	7/2/1999	(271,167)	DEPOSIT MSCO/GS/OTHER	UBP	Gabriel_	[3]
GC to ASP	ASP - MS xx-x3021	7/7/1999	-	271,167	TRF REDACTED3003 TO REDACTED3021 FUNDS RECEIVED	408-932502475	7/1/1999	(271,167)	LIMITED PARTNERS CAPITAL	7/1 UBP	Ascot_pa	[3]
GC to ASP	GC - MS xx-x3003	7/8/1999	(7,325,000)	-	TRF REDACTED3003 TO REDACTED3021 FUNDS PAID	6F7-932569229	7/2/1999	(7,325,000)	DEPOSIT MSCO/GS/OTHER	TO ASP - ADVANCE	Gabriel_	[3]
GC to ASP	ASP - MS xx-x3021	7/8/1999	-	7,325,000	TRF REDACTED3003 TO REDACTED3021 FUNDS RECEIVED	429-932504191	7/1/1999	7,325,000	DEPOSITS AT BROKERS	FROM GABRIEL	Ascot_pa	[3]
GC to ASP	GC - MS xx-x3003	1/3/2000	(74,817)	-	TRF REDACTED3003 TO REDACTED3021 FUNDS PAID	844-951259776	1/3/2000	(74,817)	DEPOSIT MSCO/GS/OTHER	TO M SMITH	Gabriel_	[3]
GC to ASP	ASP - MS xx-x3021	1/3/2000	-	74,817	TRF REDACTED3003 TO REDACTED3021 FUNDS RECEIVED	4C6-951249820	1/3/2000	74,817	DEPOSITS AT BROKERS	FROM BROOK ROAD	Ascot_pa	[3]
GC to ASP	GC - MS xx-x3003	1/7/2000	(8,000,000)	-	TRF REDACTED3003 TO REDACTED3021 FUNDS PAID	86B-951260475	1/7/2000	(8,000,000)	DEPOSIT MSCO/GS/OTHER	TO ASCOT	Gabriel_	[3]
GC to ASP	ASP - MS xx-x3021	1/7/2000	-	8,000,000	TRF REDACTED3003 TO REDACTED3021 FUNDS RECEIVED	4E3-951250679	1/3/2000	8,000,000	DEPOSITS AT BROKERS	DUE GC	Ascot_pa	[3]
GC to ASP	GC - MS xx-x3003	7/5/2000	(74,817)	-	TRF REDACTED3003 TO REDACTED3021 AS PER LOA	991-965067702	7/1/2000	(74,817)	DEPOSIT MSCO/GS/OTHER	M SMITH 7/1	Gabriel_	[3]
GC to ASP	ASP - MS xx-x3021	7/5/2000	-	74,817	TRF REDACTED3003 VS REDACTED3021 AS PER LOA	598-965069364	7/1/2000	74,817	DEPOSIT MSCO/GS/OTHER	MSMITH 7/1	Ascot_pa	[3]
GC to ASP	GC - MS xx-x3003	12/28/2000	(435,000)	-	TRF FDS AS PER LOA 2000 MF	A51-978036346	12/28/2000	(435,000)	DEPOSIT MSCO/GS/OTHER	TO ASP	Gabriel_	
GC to ASP	ASP - MS xx-x3021	12/28/2000	-	435,000	TRF FDS AS PER LOA 2000 MF	60C-978036024	12/28/2000	435,000	DEPOSITS AT BROKERS	FROM GC	Ascot_pa	
ASP to GC	ASP - MS xx-x3021	12/29/2000	435,000	-	TRF FDS AS PER LOA CORRECT PRIORDAY WIRE	61A-978114011	12/29/2000	(435,000)	DEPOSITS AT BROKERS	TO GAB CAP	Ascot_pa	[1]
ASP to GC	GC - MS xx-x3003	12/29/2000	-	(435,000)	TRF FDS AS PER LOA CORRECT PRIORDAY WIRE	A62-978113922	12/29/2000	435,000	DEPOSIT MSCO/GS/OTHER	FROM ASP	Gabriel_	[1]

EXHIBIT 11.1

Transfers Between and Among Merkin Funds Bank Accounts

Transfer Category	Merkin Fund Bank Account	Date	Outflow	Inflow	Description Per Morgan Stanley Account Statement - AS REDACTED		TxnID	TxnDate	Amount	QuickBooks Account	Memo	Fund / Entity		CMID	BLMIS Account Number	BLMIS Account Name	Date	Amount	Tran Type	Transaction Description
						Merkin Defendants' QuickBooks Records								**Corresponding Transaction in Merkin Funds' BLMIS Customer Account**						
GC to ASP	GC - MS xx-x3003	1/5/2001	(74,817)	-	TRF FDS PER LOA BE ACCTS REF: M SMITH FUNDS PAID		AA2-980878720	1/30/2001	(74,817)	DEPOSIT MSCO/GS/OTHER	M SMITH - 1/1	Gabriel_ [3]								
GC to ASP	ASP - MS xx-x3021	1/5/2001	-	74,817	TRF FDS PER LOA BE ACCTS REF: M SMITH FUNDS RECEIVED		630-980876285	1/5/2001	74,817	DEPOSITS AT BROKERS	BROOK ROAD - 1/1	Ascot_pa [3]								
GC to ASP	GC - MS xx-x3003	6/29/2001	(10,000)	-	XFER PER LOA FUNDS PAID		C1C-994693670	7/9/2001	(10,000)	DEPOSIT MSCO/GS/OTHER	7/1 FAMILIAN	Gabriel_ [3]								
GC to ASP	ASP - MS xx-x3021	6/29/2001	-	10,000	XFER PER LOA FUNDS RECEIVED		704-994086289	6/29/2001	10,000	DEPOSITS AT BROKERS	7/1 FAMILIAN	Ascot_pa [3]								
GC to ASP	GC - MS xx-x3003	7/2/2001	(74,817)	-	XFER PER LOA FUNDS PAID		C1C-994693670	7/9/2001	(74,817)	DEPOSIT MSCO/GS/OTHER	7/1 M SMITH	Gabriel_ [3]								
GC to ASP	ASP - MS xx-x3021	7/2/2001	-	74,817	XFER PER LOA FUNDS RECEIVED		70D-994694275	7/9/2001	74,817	DEPOSITS AT BROKERS	7/1 M SMITH	Ascot_pa [3]								
GC to ASP	GC - MS xx-x3003	7/3/2001	(16,000,000)	-	XFER PER LOA - ASCOT MDFF REALLOCATE FUNDS PAID		C32-994695889	7/9/2001	(16,000,000)	DEPOSIT MSCO/GS/OTHER	TO ASCOT PARTNERS - 7/3	Gabriel_		49601 + 62528 + 183199	1FN005 / 1FR070 / 1G0321	ASCOT FUND LTD / ARIEL FUND LTD / GABRIEL CAPITAL LP	7/25/2001	13,100,000 / 1,600,000 / 1,400,000	CA	TRANS FROM 1A005830
GC to ASP	ASP - MS xx-x3021	7/3/2001	-	16,000,000	XFER PER LOA - ASCOT MDFF REALLOCATE FUNDS RECEIVED		721-994696778	7/9/2001	16,000,000	DEPOSITS AT BROKERS	FROM GC LP - 7/3	Ascot_pa		44549 / 49564 / 134529	1A0058	ASCOT PARTNERS LP	7/25/2001	(13,100,000) / (1,600,000) / (1,400,000)	CW	TRANS TO 1FN00530 / TRANS TO 1FR07030 / TRANS TO 1G032130
GC to ASP	GC - MS xx-x3003	10/4/2001	(2,700,000)	-	XFER PER LOA FUNDS PAID		CCC-1004718855	10/2/2001	(2,700,000)	DEPOSIT MSCO/GS/OTHER	TO ASP - MDFF REALLOCATION	Gabriel_		7538	1G0321	GABRIEL CAPITAL LP	10/15/2001	$ 2,600,000	CA	TRANS FROM 1A005830 [4]
GC to ASP	ASP - MS xx-x3021	10/4/2001	-	2,700,000	XFER PER LOA FUNDS RECEIVED		777-1003185095	10/1/2001	2,700,000	DEPOSITS AT BROKERS	10/1 MADOFF REALLOCATE	Ascot_pa		63266	1A0058	ASCOT PARTNERS LP	10/15/2001	$ (2,600,000)	CW	TRANS TO 1G032130 [4]
GC to ASP	GC - MS xx-x3003	1/2/2002	(1,100,000)	-	XFER PER LOA/B HOROWITZ 98 GRAT FUNDS PAID		D29-1011735612	1/21/2002	(1,100,000)	DEPOSIT MSCO/GS/OTHER	1/1 B HOROWITZ 98	Gabriel_ [3]								
GC to ASP	GC - MS xx-x3003	1/2/2002	(1,100,000)	-	XFER PER LOA/B HOROWITZ 98 GRAT FUNDS PAID		D29-1011735612	1/21/2002	(1,100,000)	DEPOSIT MSCO/GS/OTHER	1/1 G HOROWITZ 98	Gabriel_ [3]								
GC to ASP	ASP - MS xx-x3021	1/2/2002	-	1,100,000	XFER PER LOA/G HOROWITZ 98 GRAT FUNDS RECEIVED		7BD-1011727798	1/21/2002	1,100,000	DEPOSITS AT BROKERS	1/1 FROM G HOROWITZ 98	Ascot_pa [3]								
GC to ASP	ASP - MS xx-x3021	1/2/2002	-	1,100,000	XFER PER LOA/B HOROWITZ 98 GRAT FUNDS RECEIVED		7BD-1011727798	1/21/2002	1,100,000	DEPOSITS AT BROKERS	1/1 FROM B HOROWITZ 98	Ascot_pa [3]								
GC to ASP	GC - MS xx-x3003	1/2/2002	(74,817)	-	XFER PER LOA/M SMITH FUNDS PAID		D29-1011735612	1/21/2002	(74,817)	DEPOSIT MSCO/GS/OTHER	1/1 TO MORRIS SMITH	Gabriel_ [3]								
GC to ASP	ASP - MS xx-x3021	1/2/2002	-	74,817	XFER PER LOA/M SMITH FUNDS RECEIVED		7BD-1011727798	1/21/2002	74,817	DEPOSITS AT BROKERS	1/1 FROM BROOK ROAD	Ascot_pa [3]								
GC to ASP	GC - MS xx-x3003	3/6/2002	(162,444)	-	XFER PER LOA FUNDS PAID		DCC-1017344442	3/5/2002	(81,222)	DEPOSIT MSCO/GS/OTHER	D STRAUS TO ASP	Gabriel_ [3]								
GC to ASP	ASP - MS xx-x3021	3/6/2002	-	162,444	XFER PER LOA FUNDS RECEIVED		86E-1017341805	3/5/2002	81,222	DEPOSITS AT BROKERS	FROM DSTRAUS	Ascot_pa [3]								
GC to ASP	GC - MS xx-x3003	3/6/2002	(43,550)	-	XFER PER LOA FUNDS PAID		DCC-1017344442	3/5/2002	(21,775)	DEPOSIT MSCO/GS/OTHER	G HOROWITZ98 TO ASP	Gabriel_ [3]								
GC to ASP	ASP - MS xx-x3021	3/6/2002	-	43,550	XFER PER LOA FUNDS RECEIVED		86E-1017341805	3/5/2002	21,775	DEPOSITS AT BROKERS	FROM HOROWITZ 98	Ascot_pa [3]								
GC to ASP	GC - MS xx-x3003	7/1/2002	(11,880)	-	B HOROWITZ / G HOROWITZ FUNDS PAID		E84-1024685002	6/21/2002	5,940	DEPOSIT MSCO/GS/OTHER	FROM G HOROWITZ	Gabriel_ [3]								
GC to ASP	ASP - MS xx-x3021	7/1/2002	-	11,880	B HOROWITZ / G HOROWITZ FUNDS RECEIVED		8ED-1026754833	7/15/2002	5,940	DEPOSITS AT BROKERS	7/1 FROM G HOROWITZ	Ascot_pa [3]								
GC to ASP	GC - MS xx-x3003	7/1/2002	(74,817)	-	BROOK ROAD FUNDS PAID		EA7-1026751973	7/15/2002	(74,817)	DEPOSIT MSCO/GS/OTHER	7/1 TO BROOK ROAD	Gabriel_ [3]								
GC to ASP	ASP - MS xx-x3021	7/1/2002	-	74,817	BROOK ROAD FUNDS RECEIVED		8ED-1026754833	7/15/2002	74,817	DEPOSITS AT BROKERS	7/1 FROM BROOK ROAD	Ascot_pa [3]								
GC to ASP	GC - MS xx-x3003	10/3/2002	(62,500)	-	PAYMENT OF FUNDS TO LEON KORNGOLD FUNDS PAID		F2E-1034278551	10/1/2002	(62,500)	DEPOSIT MSCO/GS/OTHER	10/1 TO KORNGOLD	Gabriel_ [3]								
GC to ASP	ASP - MS xx-x3021	10/3/2002	-	62,500	FUNDS RETURNED FUNDS RECEIVED		967-1035565321	10/1/2002	62,500	LIMITED PARTNERS CAPITAL	10/1 LEON KORNGOLD	Ascot_pa [3]								
GC to ASP	GC - MS xx-x3003	10/7/2002	(3,160,000)	-	TO CORRECT PRIOR JOURNAL FUNDS PAID		F34-1034278811	10/7/2002	(3,160,000)	DEPOSIT MSCO/GS/OTHER	TO ASP - BLM	Gabriel_ [3]								
GC to ASP	ASP - MS xx-x3021	10/7/2002	-	3,160,000	BLM REALLOCATION FUNDS RECEIVED		95D-1034276902	10/7/2002	3,160,000	DEPOSITS AT BROKERS	FROM GCLP - BLM RE-ALLOCATE	Ascot_pa [3]								
GC to ASP	GC - MS xx-x3003	12/30/2002	(4,400,000)	-	AS PER LOA 12/30/02 MDFF EALLOCATION FUNDS PAID		F7F-1041279965	12/30/2002	(4,400,000)	DEPOSIT MSCO/GS/OTHER	TO ASCOT LP	Gabriel_		79454	1G0321	GABRIEL CAPITAL LP	12/31/2002	$ 4,400,000	CA	TRANS FROM 1A005830
GC to ASP	ASP - MS xx-x3021	12/30/2002	-	4,400,000	AS PER LOA 12/30/02 MDFF EALLOCATION FUNDS RECEIVED		9AB-1041280589	12/30/2002	4,400,000	DEPOSITS AT BROKERS	FROM GABRIEL LP	Ascot_pa		56894	1A0058	ASCOT PARTNERS LP	12/31/2002	$ (4,400,000)	CW	TRANS TO 1G032130
GC to ASP	GC - MS xx-x3003	1/3/2003	(74,817)	-	BETWEEN ACCOUNTS SMITH ANNUITY TRUST AS PER LOA 1/3/03 FUND SPAID		FB5-1044301290	1/31/2003	(74,817)	DEPOSIT MSCO/GS/OTHER	1/3 MORRIS SMITH	Gabriel_ [3]								
GC to ASP	ASP - MS xx-x3021	1/3/2003	-	74,817	BETWEEN ACCOUNTS SMITH ANNUITY TRUST AS PER LOA 1/3/03 FUNDS RECEIVED		9E6-1044297393	1/31/2003	74,817	DEPOSITS AT BROKERS	1/3 MORRIS SMITH	Ascot_pa [3]								
GC to ASP	GC - MS xx-x3003	7/10/2003	(54,017)	-	TRANSFER CLIENT LOA (MA) FUNDS PAID		1117-1059486041	7/2/2003	(54,017)	DEPOSIT MSCO/GS/OTHER	7/1 TO MORRIS SMITH	Gabriel_ [3]								
GC to ASP	ASP - MS xx-x3021	7/10/2003	-	54,017	TRANS PER CLIENT LOA (MA) FUNDS RECEIVED		B22-1059427510	7/2/2003	54,017	DEPOSITS AT BROKERS	7/1 FROM MORRIS SMITH	Ascot_pa [3]								
GC to ASP	GC - MS xx-x3003	10/3/2003	(900,000)	-	TRANS PER CLIENT (MA) FUNDS PAID		118F-1066065804	10/1/2003	(900,000)	DEPOSIT MSCO/GS/OTHER	10/1 TO LEON KORNGOLD	Gabriel_ [3]								
GC to ASP	ASP - MS xx-x3021	10/3/2003	-	900,000	TRANS PER CLIENT (MA) FUNDS RECEIVED		BAB-1066067500	10/1/2003	900,000	DEPOSITS AT BROKERS	10/1 FROM LEON KORNGOLD	Ascot_pa [3]								
GC to ASP	GC - MS xx-x3003	12/29/2003	(93,784)	-	TRANS REC'D FUNDS PER CLIENT (MA) FUNDS PAID		*Transaction not found in QuickBooks*					[3]								
GC to ASP	ASP - MS xx-x3021	12/29/2003	-	93,784	TRANS REC'D FUNDS PER CLIENT (MA) FUNDS RECEIVED		C28-1073073267	12/31/2003	93,784	DEPOSITS AT BROKERS	1/1/04 FROM SJM	Ascot_pa [3]								
GC to ASP	GC - MS xx-x3003	7/1/2004	(500,000)	-	ICE // PAY JOSHUA NASH FUNDS PAID		1371-1089323724	7/8/2004	(500,000)	DEPOSIT MSCO/GS/OTHER	7/1 TO JOSH NASH	Gabriel_ [3]								
GC to ASP	ASP - MS xx-x3021	7/1/2004	-	500,000	ICE // RECEIVE FROM FUNDS RECEIVED		*Transaction not found in QuickBooks*					[3]								

EXHIBIT 11.1

Transfers Between and Among Merkin Funds Bank Accounts

Transfer Category	Merkin Fund Bank Account	Date	Outflow	Inflow	Description Per Morgan Stanley Account Statement - AS REDACTED	TxnID	TxnDate	Amount	QuickBooks Account	Memo	Fund / Entity	CMID	BLMIS Account Number	BLMIS Account Name	Date	Amount	Tran Type	Transaction Description
									Merkin Defendants' QuickBooks Records					Corresponding Transaction in Merkin Funds' BLMIS Customer Account				
GC to ASP	GC - MS xx-x3003	7/8/2004	(20,600,000)	-	TRANS PER CLIENT (MDFF REALLOCATION) FUNDS PAID	137B-1089378714	7/9/2004	(20,600,000)	DEPOSIT MSCO/GS/OTHER	MADOFF RE-ALLOCATION	Gabriel_	67426	1G0321	GABRIEL CAPITAL LP	7/14/2004	$ 20,600,000	CA	TRANS FROM 1A005830
GC to ASP	ASP - MS xx-x3021	7/8/2004	-	20,600,000	TRANS PER CLIENT (MDFF REALLOCATION) FUNDS RECEIVED	DD4-1089379005	7/9/2004	20,600,000	DEPOSITS AT BROKERS	MADOFF RE-ALLOCATION	Ascot_pa	12248	1A0058	ASCOT PARTNERS LP	7/14/2004	$ (20,600,000)	CW	TRANS TO 1G032130
GC to ASP	GC - MS xx-x3003	1/7/2005	(1,338,522)	-	FUNDING ASCOT FUNDS PAID	1475-1105560358	1/12/2005	(1,338,522)	DEPOSIT MSCO/GS/OTHER	1/1/05 MEYERSON REDEEM	Gabriel_ [3]							
GC to ASP	ASP - MS xx-x3021	1/7/2005	-	1,338,522	FUNDING ASCOT FUNDS RECEIVED	EF6-1105570039	1/12/2005	1,338,522	DEPOSITS AT BROKERS	1/1/05 FROM MEYERSON	Ascot_pa [3]							
GC to ASP	GC - MS xx-x3003	2/8/2005	(9,689)	-	JOURNALS PER MIKE ACH FUNDS PAID	1519-1107976139	2/8/2005	(9,689)	DEPOSIT MSCO/GS/OTHER	Final payout Meyerson - to ASP	Gabriel_ [3]							
GC to ASP	ASP - MS xx-x3021	2/8/2005	-	9,689	JOURNALS PER MIKE ACH FUNDS RECEIVED	F8F-1107975393	2/8/2005	9,689	DEPOSITS AT BROKERS	Meyerson balance rec'd fr GC	Ascot_pa [3]							
GC to ASP	GC - MS xx-x3003	4/11/2005	(500,000)	-	4/1 ASSET LIECHTNIG SUBSCRIPTION FUNDS PAID	*Transaction not found in QuickBooks*					[3]							
GC to ASP	ASP - MS xx-x3021	4/11/2005	-	500,000	4/1 ASSET LIECHTNIG SUBSCRIPTION FUNDS RECEIVED	FCC-1113339495	4/1/2005	500,000	DEPOSITS AT BROKERS	4/1 Cont - L Wildes IRA	Ascot_pa [3]							
GC to ASP	GC - MS xx-x3003	5/25/2005	(3,000,000)	-	KARFUNKLE JOURNAL FUNDS PAID	15D2-1117112800	5/26/2005	(3,000,000)	DEPOSIT MSCO/GS/OTHER	Karfunkle ASP Cont	Gabriel_ [3]							
GC to ASP	ASP - MS xx-x3021	5/25/2005	-	3,000,000	KARFUNKLE JOURNAL FUNDS RECEIVED	1022-1117113803	5/25/2005	3,000,000	DEPOSITS AT BROKERS	Karfunkle Cont	Ascot_pa [3]							
GC to ASP	GC - MS xx-x3003	10/5/2005	(3,000,000)	-	PREPAID FEES FUNDS PAID	1742-1128604130	10/5/2005	(3,000,000)	DEPOSIT MSCO/GS/OTHER	Incentive Fee advance	Gabriel_							
GC to ASP	ASP - MS xx-x3021	10/5/2005	-	3,000,000	PREPAID FEES FUNDS RECEIVED	1116-1128605563	10/5/2005	3,000,000	DEPOSITS AT BROKERS	Mgmt Fee Adv Return	Ascot_pa							
GC to ASP	GC - MS xx-x3003	1/5/2006	(59,000,000)	-	TRANSFER BETWEEN ACCOUNTS FUNDS PAID	1861-1136555577	1/5/2006	(59,000,000)	DEPOSIT MSCO/GS/OTHER	Additional capital to Madoff	Gabriel_	143324	1G0321	GABRIEL CAPITAL LP	1/5/2006	$ 59,000,000	CA	TRANS FROM 1A005830 A/O 1/3
GC to ASP	ASP - MS xx-x3021	1/5/2006	-	59,000,000	TRANSFER BETWEEN ACCOUNTS FUNDS RECEIVED	11DF-1136556684	1/5/2006	59,000,000	DEPOSITS AT BROKERS	Madoff Withdrawal	Ascot_pa	62155	1A0058	ASCOT PARTNERS LP	1/5/2006	$ (59,000,000)	CW	TRANS TO 1G032130 A/O 1/3
GC to ASP	GC - MS xx-x3003	7/6/2006	(26,000,000)	-	FROM ACCT REDACTED3003 TO ACCT REDACTED3021 - REDACTED2299 - REDACTED0618 FUNDS PAID	1AAF-1152285836	7/6/2006	(26,000,000)	DEPOSIT MSCO/GS/OTHER	Increase Madoff position	Gabriel_	126342	1G0321	GABRIEL CAPITAL LP	7/7/2006	$ 26,000,000	CA	TRANS FROM 1A005830
GC to ASP	ASP - MS xx-x3021	7/6/2006	-	26,000,000	FROM ACCT REDACTED3003 TO ACCT REDACTED3021 - REDACTED2299 - REDACTED0618 FUNDS RECEIVED	13C8-1152286850	7/6/2006	26,000,000	DEPOSITS AT BROKERS	Decrease Madoff postion	Ascot_pa	2437	1A0058	ASCOT PARTNERS LP	7/7/2006	$ (26,000,000)	CW	TRANS TO 1G032130
GC to ASP	GC - MS xx-x3003	1/4/2007	(26,500,000)	-	JAN 1 2007 MADOFF REALLOCATE FUNDS PAID	1CA0-1168006860	1/4/2007	(26,500,000)	DEPOSIT MSCO/GS/OTHER	Additonal capital to Madoff	Gabriel_	134520	1G0321	GABRIEL CAPITAL LP	1/4/2007	$ 26,500,000	CA	TRANS FROM 1A005830
GC to ASP	ASP - MS xx-x3021	1/4/2007	-	26,500,000	JAN 1 2007 MADOFF REALLOCATE FUNDS RECEIVED	1525-1168009542	1/4/2007	26,500,000	DEPOSITS AT BROKERS	Withdrawal from Madoff (GC)	Ascot_pa	121232	1A0058	ASCOT PARTNERS LP	1/4/2007	$ (26,500,000)	CW	TRANS TO 1G032130

Total Gabriel Capital to Ascot Partners $ (190,390,727) $ 190,390,727

[1] Transactions correct or adjust a previous transaction.

[2] Transactions appear to be related to transfers of investor funds from Ascot Partners to Gabriel Capital based on the transaction description per Morgan Stanley bank account statement and/or the memo field from the Merkin Defendants' QuickBooks records. These transactions total $39,244,155.

[3] Transactions appear to be related to transfers of investor funds from Gabriel Capital to Ascot Partners based on the transaction description per Morgan Stanley bank account statement and/or the memo field from the Merkin Defendants' QuickBooks records. These transactions total $13,705,727.

[4] On 10/9/2001, Ascot Partners transferred $100,000 to an account at Morgan Stanley under the name AGO Execution (Ariel, Gabriel, Odyssey). The description on the bank statement for Ascot Partners' account at Morgan Stanley was "BLM REALLOCATE FUNDS PAID."

EXHIBIT 11.2

EXHIBIT 11.2

Transfers Between Merkin Funds Bank Accounts and GCC Bank Accounts

(Excluding Transfers Related to Fees and Operating Expenese)

							Merkin Defendants' QuickBooks Records				
Transfer Category	Merkin Fund / GCC Bank Account	Date	Outflow	Inflow	Description Per Bank Account Statement - AS REDACTED	TxnID	TxnDate	Amount	QuickBooks Account	Memo	Fund / Entity
Ariel Fund to GCC											
AF to GCC	AF - MS xx-x3001	8/31/1998	(1,593)	-	TRF REDACTED3001 TO REDACTED3007 PART OF 2673 08/04 FUNDS PAID	*Transaction not found in QuickBooks*					
AF to GCC	GCC - MS xx-x3007	8/31/1998	-	1,593	TRF REDACTED3001 TO REDACTED3007 PART OF 2673 08/0 4 FUNDS RECEIVED	*Transaction not found in QuickBooks*					
AF to GCC	AF - MS xx-x3001	1/7/1999	(4,500,000)	-	TRF REDACTED3001 TO REDACTED3007 FUNDS PAID	*Transaction not found in QuickBooks*					
AF to GCC	GCC - MS xx-x3007	1/7/1999	-	4,500,000	TRF REDACTED3001 TO REDACTED3007 FUNDS RECEIVED	48C9-919721237	1/29/1999	4,500,000	DEPOSIT AT MORGAN STANLEY	RECD FROM AF	Arielmgt
AF to GCC	AF - MS xx-x3001	8/10/1999	(23,785)	-	TRF REDACTED3001 TO REDACTED3007 FUNDS PAID	*Transaction not found in QuickBooks*					
AF to GCC	GCC - MS xx-x3007	8/10/1999	-	23,785	TRF REDACTED3001 TO REDACTED3007 FUNDS RECEIVED	*Transaction not found in QuickBooks*					
AF to GCC	AF - MS xx-x3001	4/5/2001	(596,000)	-	TRANSFER TO REDACTED3007	DD1-988210982	4/25/2001	(596,000)	DEPOSIT MSCO/GS/OTHER	TO GCC	Ariel_fu
AF to GCC	GCC - MS xx-x3007	4/5/2001	-	596,000	TRANSFER MONEY TO REDACTED3007	6B3C-988204482	4/25/2001	1,000,000	DEPOSIT AT MORGAN STANLEY	FROM AF/GC	Arielmgt
Total Ariel Fund to GCC			**$ (5,121,379)**	**$ 5,121,379**							
Ascot Partners to GCC											
ASP to GCC	ASP - MS xx-x3021	4/14/1999	(5,000,000)	-	TRF REDACTED3021 TO REDACTED3007 FUNDS PAID	3CB-924544938	4/19/1999	(5,000,000)	DEPOSITS AT BROKERS	DANIEL STRAUS ADVANCE	Ascot_pa
ASP to GCC	GCC - MS xx-x3007	4/14/1999	-	5,000,000	TRF REDACTED3021 TO REDACTED3007 FUNDS RECEIVED	*Transaction not found in QuickBooks*					
ASP to GCC	ASP - MS xx-x3021	10/1/1999	(25,000)	-	TRF REDACTED3021 TO REDACTED3007 FUNDS PAID	460-941051566	10/27/1999	(25,000)	DEPOSITS AT BROKERS	10/1 TO SELIGER	Ascot_pa
ASP to GCC	GCC - MS xx-x3007	10/1/1999	-	25,000	TRF REDACTED3021 TO REDACTED3007 FUNDS RECEIVED	53E2-941049682	10/27/1999	25,000	DEPOSIT AT MORGAN STANLEY	FROM SELIGER	Arielmgt
ASP to GCC	ASP - MS xx-x3021	10/27/2000	(3,500,000)	-	TRF FDS AS PER LOA BTW ACCTS	5F4-973005619	10/31/2000	(3,500,000)	DEPOSITS AT BROKERS	TO GCC	Ascot_pa
ASP to GCC	GCC - MS xx-x3007	10/27/2000	-	3,500,000	TRF FDS AS PER LOA BTW ACCTS	635E-973004198	10/31/2000	3,500,000	DEPOSIT AT MORGAN STANLEY	FROM ASP - 10/25	Arielmgt
ASP to GCC	ASP - MS xx-x3021 [1]	1/31/2001	(750,000)	-	TRF FDS AS PER LOA	663-981038743	1/31/2001	(750,000)	DEPOSITS AT BROKERS	TO ASP	Ascot_pa [1]
ASP to GCC	GCC - MS xx-x3007 [1]	1/31/2001	-	750,000	TRF FDS AS PER LOA	67C2-981039848	1/31/2001	(750,000)	REC - ASCOT PARTNERS	FROM ASP - TO MSCO	Arielmgt [1]
ASP to GCC	ASP - MS xx-x3021	10/10/2003	(400,000)	-	AS PER LOA FUNDS PAID	BA2-1066066295	10/1/2003	(400,000)	DEPOSITS AT BROKERS	TO GCC	Ascot_pa
ASP to GCC	GCC - MS xx-x3007	10/10/2003	-	400,000	AS PER LOA FUNDS RECEIVED	8FF8-1066059996	10/13/2003	400,000	DEPOSIT AT MORGAN STANLEY	FROM ASP	Arielmgt
ASP to GCC	ASP - MS xx-x3021	12/30/2003	(5,000,000)	-	FROM REDACTED3021 TO REDACTED0072 FUNDS PAID	*Transaction not found in QuickBooks*					
ASP to GCC	GCC - MS xx-x3007	12/30/2003	-	5,000,000	FROM REDACTED3021 TO REDACTED0072 FUNDS RECEIVED	*Transaction not found in QuickBooks*					
ASP to GCC	ASP - MS xx-x3021	1/7/2004	(115,000)	-	CASH TRSF FUNDS PAID	C63-1074710944	1/2/2004	(115,000)	DEPOSITS AT BROKERS	1/1 AUTERA	Ascot_pa
ASP to GCC	GCC - MS xx-x3007	1/7/2004	-	115,000	CASH TRSF FUNDS RECEIVED	9418-1074707500	1/21/2004	115,000	DEPOSIT AT MORGAN STANLEY	JEM FROM MEA FOR CERBERUS ASIA II	Arielmgt
ASP to GCC	ASP - MS xx-x3021	1/7/2005	(13,000)	-	FUNDING GABRIEL FUNDS PAID	EF6-1105570039	1/12/2005	(13,000)	DEPOSITS AT BROKERS	1/1/05 TO SOLOVEITCHIK	Ascot_pa
ASP to GCC	GCC - MS xx-x3007	1/7/2005	-	13,000	FUNDING GABRIEL FUNDS RECEIVED	A1B8-1105553201	1/10/2005	13,000	DEPOSIT AT MORGAN STANLEY	JEM FROM SOLOVEITCHIK - VIA	Arielmgt
ASP to GCC	ASP - MS xx-x3021	1/7/2005	(180,000)	-	ICE // PAY GABRIEL CAPITAL COR FUNDS PAID	EF6-1105570039	1/12/2005	(180,000)	DEPOSITS AT BROKERS	1/1/05 TO FROMME IRA	Ascot_pa

EXHIBIT 11.2

Transfers Between Merkin Funds Bank Accounts and GCC Bank Accounts

(Excluding Transfers Related to Fees and Operating Expenese)

						Merkin Defendants' QuickBooks Records					
Transfer Category	Merkin Fund / GCC Bank Account	Date	Outflow	Inflow	Description Per Bank Account Statement - AS REDACTED	TxnID	TxnDate	Amount	QuickBooks Account	Memo	Fund / Entity
ASP to GCC	GCC - JPMC xxx-xx2994	1/7/2005	-	180,000	Fedwire Credit VIA: CITIBANK /021000089 B/O: ASCOT PARTNERS, L.P, NEW YORKNY100222605USA REF: CHASE NYC/CTR/BNF = GABRIEL CAPI TAL CORPORATION NEW YORK NY 10022-/ AC-REDACTED9677 RFB = 0/B CITIBANK NY C BBI —/BNF/ASCOT/TIME/16:11 IMAD: REDACTED5365	A1B8-1105553201	1/10/2005	180,000	CHASE MANHATTAN - NEW	FROM ASP - FROMME REIMBURSE	Arielmgt
ASP to GCC	ASP - MS xx-x3021	1/10/2006	(3,001,871)	-	ASP DIST FUNDS PAID	124D-1136990380	1/10/2006	(3,001,871)	DEPOSITS AT BROKERS	Reimburse GCC for 1/1 Dist	Ascot_pa
ASP to GCC	GCC - MS xx-x3007	1/10/2006	-	3,001,871	ASP DIST FUNDS RECEIVED	B0F0-1136990060	1/10/2006	3,001,871	DEPOSIT AT MORGAN STANLEY	From ASP for 1/1/06 Dist	Arielmgt
ASP to GCC	ASP - MS xx-x3021	1/5/2007	(35,000)	-	HAAR REDEMPTION FUNDS PAID	1562-1168353904	1/8/2007	(35,000)	DEPOSITS AT BROKERS	1/1 Dist - Haar	Ascot_pa
ASP to GCC	GCC - MS xx-x3007	1/8/2007	-	35,000	HAAR REDEMPTION FUNDS RECEIVED	C136-1168353513	1/8/2007	35,000	DEPOSIT AT MORGAN STANLEY	From ASP for 1/1 distributions	Arielmgt
ASP to GCC	ASP - MS xx-x3021	1/8/2007	(25,000)	-	SELIGER REDEMPTION FUNDS PAID	1562-1168353904	1/8/2007	(25,000)	DEPOSITS AT BROKERS	1/1 Dist - Seliger	Ascot_pa
ASP to GCC	GCC - MS xx-x3007	1/8/2007	-	25,000	SELIGER REDEMPTION FUNDS RECEIVED	C136-1168353513	1/8/2007	25,000	DEPOSIT AT MORGAN STANLEY	From ASP for 1/1 distributions	Arielmgt
ASP to GCC	ASP - MS xx-x3021	1/8/2007	(100,000)	-	WEGIER REDEMPTION FUNDS PAID	1562-1168353904	1/8/2007	(100,000)	DEPOSITS AT BROKERS	1/1 Dist - Wegier	Ascot_pa
ASP to GCC	GCC - MS xx-x3007	1/8/2007	-	100,000	WEGIER REDEMPTION FUNDS RECEIVED	C136-1168353513	1/8/2007	100,000	DEPOSIT AT MORGAN STANLEY	From ASP for 1/1 distributions	Arielmgt
ASP to GCC	ASP - MS xx-x3021	1/8/2007	(210,000)	-	FROMME REDEMPTION FUNDS PAID	1562-1168353904	1/8/2007	(210,000)	DEPOSITS AT BROKERS	1/1 Dist - Fromme	Ascot_pa
ASP to GCC	GCC - MS xx-x3007	1/8/2007	-	210,000	FROMME REDEMPTION FUNDS RECEIVED	C136-1168353513	1/8/2007	210,000	DEPOSIT AT MORGAN STANLEY	From ASP for 1/1 distributions	Arielmgt
ASP to GCC	ASP - MS xx-x3021	7/9/2007	(4,000)	-	7/1 DISTRIBUTION FUNDS PAID	172E-1184081251	7/9/2007	(4,000)	DEPOSITS AT BROKERS	7/1 Dist - KS Family	Ascot_pa
ASP to GCC	GCC - MS xx-x3007	7/9/2007	-	4,000	7/1 DISTRIBUTION FUNDS RECEIVED	C936-1184081023	7/9/2007	4,000	DEPOSIT AT MORGAN STANLEY	From ASP for 7/1 Dist check	Arielmgt
ASP to GCC	ASP - MS xx-x3021	7/9/2007	(6,000)	-	7/1 DISTRIBUTION FUNDS PAID	172E-1184081251	7/9/2007	(6,000)	DEPOSITS AT BROKERS	7/1 Dist - Goldenson IRA	Ascot_pa
ASP to GCC	GCC - MS xx-x3007	7/9/2007	-	6,000	7/1 DISTRIBUTION FUNDS RECEIVED	C936-1184081023	7/9/2007	6,000	DEPOSIT AT MORGAN STANLEY	From ASP for 7/1 Dist check	Arielmgt
ASP to GCC	ASP - MS xx-x3021	7/9/2007	(20,000)	-	7/1 DISTRIBUTION FUNDS PAID	172E-1184081251	7/9/2007	(20,000)	DEPOSITS AT BROKERS	7/1 Dist - Haar	Ascot_pa
ASP to GCC	GCC - MS xx-x3007	7/9/2007	-	20,000	7/1 DISTRIBUTION FUNDS RECEIVED	C936-1184081023	7/9/2007	20,000	DEPOSIT AT MORGAN STANLEY	From ASP for 7/1 Dist check	Arielmgt
ASP to GCC	ASP - MS xx-x3021	7/9/2007	(82,230)	-	7/1 DISTRIBUTION FUNDS PAID	172E-1184081251	7/9/2007	(82,230)	DEPOSITS AT BROKERS	7/1 Dist - Horowitz	Ascot_pa
ASP to GCC	GCC - MS xx-x3007	7/9/2007	-	82,230	7/1 DISTRIBUTION FUNDS RECEIVED	C936-1184081023	7/9/2007	82,230	DEPOSIT AT MORGAN STANLEY	From ASP for 7/1 Dist check	Arielmgt
ASP to GCC	ASP - MS xx-x3021	7/9/2007	(100,000)	-	7/1 DISTRIBUTION FUNDS PAID	172E-1184081251	7/9/2007	(100,000)	DEPOSITS AT BROKERS	7/1 Dist - Wegier	Ascot_pa
ASP to GCC	GCC - MS xx-x3007	7/9/2007	-	100,000	7/1 DISTRIBUTION FUNDS RECEIVED	C936-1184081023	7/9/2007	100,000	DEPOSIT AT MORGAN STANLEY	From ASP for 7/1 Dist check	Arielmgt
ASP to GCC	ASP - MS xx-x3021	10/25/2007	(6,000)	-	GOLDENSON 10/1 REDEMPTION - REDACTED1649 - REDACTED0618 FUNDS PAID	17D9-1193406925	10/25/2007	(6,000)	DEPOSITS AT BROKERS	10/1 Dist - Goldenson	Ascot_pa
ASP to GCC	GCC - MS xx-x3007	10/25/2007	-	6,000	goldenson 10/1 redemption -REDACTED1649-REDACTED0618 FUNDS RECEIVED	CE6B-1193406575	10/25/2007	6,000	DEPOSIT AT MORGAN STANLEY	From ASP for Goldenson dist	Arielmgt
ASP to GCC	ASP - MS xx-x3021	1/3/2008	(50,000)	-	1/1 ASP DISTRIBUTION REDACTED2622 - REDACTED0618 FUNDS PAID	1859-1199460999	1/3/2008	(50,000)	DEPOSITS AT BROKERS	1/1 Dist - Haar	Ascot_pa

EXHIBIT 11.2

Transfers Between Merkin Funds Bank Accounts and GCC Bank Accounts

(Excluding Transfers Related to Fees and Operating Expense)

						Merkin Defendants' QuickBooks Records						
Transfer Category	Merkin Fund / GCC Bank Account	Date	Outflow	Inflow	Description Per Bank Account Statement - AS REDACTED	TxnID	TxnDate	Amount	QuickBooks Account	Memo	Fund / Entity
ASP to GCC	GCC - MS xx-x3007	1/3/2008	-	50,000	1/1 asp distribution -REDACTED2622-REDACTED0618 FUNDS RECEIVED	D18D-1199460311	1/3/2008	50,000	DEPOSIT AT MORGAN STANLEY	ASP reimburse for 1/1 Dist	Arielmgt
ASP to GCC	ASP - MS xx-x3021	1/3/2008	(100,000)	-	1/1 ASP DISTRIBUTION REDACTED2623 - REDACTED0618 FUNDS PAID	1859-1199460999	1/3/2008	(100,000)	DEPOSITS AT BROKERS	1/1 Dist - Weiger	Ascot_pa
ASP to GCC	GCC - MS xx-x3007	1/3/2008	-	100,000	1/1 asp distribution -REDACTED2623-REDACTED0618 FUNDS RECEIVED	D18D-1199460311	1/3/2008	100,000	DEPOSIT AT MORGAN STANLEY	ASP reimburse for 1/1 Dist	Arielmgt
ASP to GCC	ASP - MS xx-x3021	1/3/2008	(150,000)	-	1/1 ASP DISTRIBUTION REDACTED2624 - REDACTED0618 FUNDS PAID	1859-1199460999	1/3/2008	(150,000)	DEPOSITS AT BROKERS	1/1 Dist - Gordian Ltd	Ascot_pa
ASP to GCC	GCC - MS xx-x3007	1/3/2008	-	150,000	1/1 asp distribution -REDACTED2624-REDACTED0618 FUNDS RECEIVED	D18D-1199460311	1/3/2008	150,000	DEPOSIT AT MORGAN STANLEY	ASP reimburse for 1/1 Dist	Arielmgt
ASP to GCC	ASP - MS xx-x3021	4/9/2008	(100,000)	-	REDACTED0070 - REDACTED0618 FUNDS PAID	19C1-1207838165	4/9/2008	(100,000)	DEPOSITS AT BROKERS	4/1 Dist - Rosner	Ascot_pa
ASP to GCC	GCC - MS xx-x3007	4/9/2008	-	100,000	REDACTED0070-REDACTED0618 FUNDS RECEIVED	D5A3-1207838071	4/9/2008	100,000	DEPOSIT AT MORGAN STANLEY	ASP reimburse for 4/1 dist	Arielmgt
ASP to GCC	ASP - MS xx-x3021	4/9/2008	(18,000)	-	REDACTED0071 - REDACTED0618 FUNDS PAID	19C1-1207838165	4/9/2008	(18,000)	DEPOSITS AT BROKERS	4/1 Dist - Horowitz	Ascot_pa
ASP to GCC	GCC - MS xx-x3007	4/9/2008	-	18,000	REDACTED0071-REDACTED0618 FUNDS RECEIVED	D5A3-1207838071	4/9/2008	18,000	DEPOSIT AT MORGAN STANLEY	ASP reimburse for 4/1 dist	Arielmgt
ASP to GCC	ASP - MS xx-x3021	7/9/2008	(100,000)	-	REDACTED0277 - REDACTED0618 FUNDS PAID	1A80-1215698538	7/9/2008	(100,000)	DEPOSITS AT BROKERS	7/1 Dist - Wegier	Ascot_pa
ASP to GCC	GCC - MS xx-x3007	7/9/2008	-	100,000	REDACTED0277-REDACTED0618 FUNDS RECEIVED	D98A-1215698456	7/9/2008	100,000	DEPOSIT AT MORGAN STANLEY	From ASP - Wegier dist	Arielmgt
ASP to GCC	ASP - MS xx-x3021	10/8/2008	(20,730)	-	REDACTED5428 - REDACTED0618 FUNDS PAID	1B34-1223568398	10/8/2008	(20,730)	DEPOSITS AT BROKERS	10/1 Dist - Horowitz	Ascot_pa
ASP to GCC	GCC - MS xx-x3007	10/8/2008	-	20,730	REDACTED5428-REDACTED0618 FUNDS RECEIVED	DCF8-1223568328	10/8/2008	20,730	DEPOSIT AT MORGAN STANLEY	From ASP for Horowitz 10/1 Dist	Arielmgt

Total Ascot Partners to GCC	**$**	**(19,111,831)** **$**	**19,111,831**
Less: Expenses included in 1/31/2001 transfer[1]		50,000	(50,000)
Revised Total Ascot Partners to GCC	**$**	**(19,061,831)** **$**	**19,061,831**

Gabriel Capital to GCC

Transfer Category	Merkin Fund / GCC Bank Account	Date	Outflow	Inflow	Description Per Bank Account Statement - AS REDACTED		TxnID	TxnDate	Amount	QuickBooks Account	Memo	Fund / Entity
GC to GCC	GC - MS xx-x3003	8/31/1998	(1,080)	-	TRF REDACTED3003 TO REDACTED3007 PART 2673 08/04 FUNDS PAID		*Transaction not found in QuickBooks*					
GC to GCC	GCC - MS xx-x3007	8/31/1998	-	1,080	TRF REDACTED3003 TO REDACTED3007 PART 2673 08/04 FUNDS RECEIVED		*Transaction not found in QuickBooks*					
GC to GCC	GC - MS xx-x3003	11/10/1998	(10,500)	-	TRF REDACTED3003 S/B REDACTED3007 FUNDS PAID		*Transaction not found in QuickBooks*					
GC to GCC	GCC - MS xx-x3007	11/10/1998	-	10,500	TRF REDACTED3003 S/B REDACTED3007 FUNDS RECEIVED		4429-910724551	11/10/1998	10,500	DEPOSIT AT MORGAN STANLEY	REC FROM GC - PACEYENET	Arielmgt
GC to GCC	GC - MS xx-x3003	8/10/1999	(16,123)	-	TRF REDACTED3003 TO REDACTED3007 FUNDS PAID		*Transaction not found in QuickBooks*					
GC to GCC	GCC - MS xx-x3007	8/10/1999	-	16,123	TRF REDACTED3003 TO REDACTED3007 FUNDS RECEIVED		*Transaction not found in QuickBooks*					
GC to GCC	GC - MS xx-x3003	4/5/2001	(404,000)	-	Transfer to REDACTED3007	[2]	B8F-988212018	4/25/2001	(404,000)	DEPOSIT MSCO/GS/OTHER	TO GCC	Gabriel_
GC to GCC	GCC - MS xx-x3007	4/5/2001	-	404,000	TRANSFER MONEY TO REDACTED3007	[2]	6B3C-988204482	4/25/2001	1,000,000	DEPOSIT AT MORGAN STANLEY	FROM AF/GC	Arielmgt
GC to GCC	GC - MS xx-x3003	10/1/2002	(200,000)	-	REICO PAYDOWN FUNDS PAID		F34-1034278811	10/7/2002	(200,000)	DEPOSIT MSCO/GS/OTHER	TO GCC - RENCO	Gabriel_
GC to GCC	GCC - MS xx-x3007	10/1/2002	-	200,000	REICO PAYDOWN FUNDS RECEIVED		8186-1034274284	10/10/2002	200,000	DEPOSIT AT MORGAN STANLEY	FROM GCLP	Arielmgt

EXHIBIT 11.2

Transfers Between Merkin Funds Bank Accounts and GCC Bank Accounts

(Excluding Transfers Related to Fees and Operating Expense)

							Merkin Defendants' QuickBooks Records					
Transfer Category	Merkin Fund / GCC Bank Account	Date	Outflow	Inflow	Description Per Bank Account Statement - AS REDACTED	TxnID	TxnDate	Amount	QuickBooks Account	Memo	Fund / Entity
GC to GCC	GC - MS xx-x3003	10/15/2002	(500,000)	-	RENCO PYMT PARTIAL FUNDS PAID	F3C-1035466719	10/24/2002	(500,000)	DEPOSIT MSCO/GS/OTHER	TO GCC	Gabriel_
GC to GCC	GCC - MS xx-x3007	10/15/2002	-	500,000	RENCO PYMT PARTIAL FUNDS RECEIVED	827C-1035466000	10/24/2002	500,000	DEPOSIT AT MORGAN STANLEY	FROM GCLP - 10/15	Arielmgt
GC to GCC	GC - MS xx-x3003	2/23/2004	(400,000)	-	TRANS PER CLIENT (MW) FUNDS PAID	127E-1077833469	2/2/2004	(400,000)	DEPOSIT MSCO/GS/OTHER	PYMNT TO GCC	Gabriel_
GC to GCC	GCC - MS xx-x3007	2/23/2004	-	400,000	TRANS PER CLIENT (MW) FUNDS RECEIVED	9516-1077830319	2/26/2004	400,000	DEPOSIT AT MORGAN STANLEY	FROM GCLP	Arielmgt
GC to GCC	GC - MS xx-x3003	1/10/2006	(859,497)	-	1/1/06 GC DIST FUNDS PAID	1882-1136988265	1/10/2006	(859,497)	DEPOSIT MSCO/GS/OTHER	1/1/06 Dist - Stackman	Gabriel_
GC to GCC	GCC - MS xx-x3007	1/10/2006	-	859,497	01/01/06 GC DIST FUNDS RECEIVED	B0F0-1136990060	1/10/2006	859,497	DEPOSIT AT MORGAN STANLEY	From GC for 1/1/06 Dist	Arielmgt
GC to GCC	GC - MS xx-x3003	5/30/2006	(115,167)	-	TRANSFER FUNDS FUNDS PAID	1A0F-1148999377	5/30/2006	(115,167)	DEPOSIT MSCO/GS/OTHER	Final Payout - Stackman (to gcc)	Gabriel_
GC to GCC	GCC - MS xx-x3007	5/30/2006	-	115,167	TRANSFER FUNDS FUNDS RECEIVED	B74C-1149084332	5/30/2006	115,167	DEPOSIT AT MORGAN STANLEY	Stackman reimburse from GC	Arielmgt
GC to GCC	GC - MS xx-x3003	4/9/2008	(50,000)	-	REDACTED0072 - REDACTED0618 FUNDS PAID	2250-1207837299	4/9/2008	(50,000)	DEPOSIT MSCO/GS/OTHER	4/1 Dist - P. Ross	Gabriel_
GC to GCC	GCC - MS xx-x3007	4/9/2008	-	50,000	REDACTED0072-REDACTED0618 FUNDS RECEIVED	D5A3-1207838071	4/9/2008	50,000	DEPOSIT AT MORGAN STANLEY	GC reimburse for 4/1 dist	Arielmgt
GC to GCC	GC - MS xx-x3003	12/11/2008	(189,607)	-	REDACTED0975 - REDACTED0618 FUNDS PAID	2460-1229107282	12/11/2008	(189,607)	DEPOSIT MSCO/GS/OTHER	Wire to GCC - ARI Shareholders	Gabriel_
GC to GCC	GCC - MS xx-x3007	12/11/2008	-	189,607	REDACTED0975-REDACTED0618 FUNDS RECEIVED	DFD1-1229107427	12/11/2008	189,607	DEPOSIT AT MORGAN STANLEY	ARI Shareholder funds	Arielmgt

Total Gabriel Capital to GCC		**$ (2,745,975)**	**$ 2,745,975**
Less: Expenses included in 4/5/2001 transfer[2]		97,800	(97,800)
Revised Total Gabriel Capital to GCC		**$ (2,648,175)**	**$ 2,648,175**

GCC to Ariel Fund

Transfer Category	Merkin Fund / GCC Bank Account	Date	Outflow	Inflow	Description Per Bank Account Statement - AS REDACTED	TxnID	TxnDate	Amount	QuickBooks Account	Memo	Fund / Entity
GCC to AF	GCC - MS xx-x3007	1/8/1999	(4,500,000)	-	TRF REDACTED3007 TO REDACTED3001 FUNDS PAID	48C9-919721237	1/29/1999	(4,500,000)	DEPOSIT AT MORGAN STANLEY	SENT TO AF	Arielmgt
GCC to AF	AF - MS xx-x3001	1/8/1999	-	4,500,000	TRF REDACTED3007 TO REDACTED3001 FUNDS RECEIVED	*Transaction not found in QuickBooks*					
GCC to AF	GCC - MS xx-x3007	4/1/1999	(2,101)	-	TRF REDACTED3007 TO REDACTED3001 FUNDS PAID	*Transaction not found in QuickBooks*					
GCC to AF	AF - MS xx-x3001	4/1/1999	-	2,101	TRF REDACTED3007 TO REDACTED3001 FUNDS RECEIVED	*Transaction not found in QuickBooks*					
GCC to AF	GCC - MS xx-x3007	11/11/1999	(965)	-	TRF REDACTED3007 TO REDACTED3001 FUNDS PAID	*Transaction not found in QuickBooks*					
GCC to AF	AF - MS xx-x3001	11/11/1999	-	965	TRF REDACTED3007 TO REDACTED3001 FUNDS RECEIVED	*Transaction not found in QuickBooks*					
GCC to AF	GCC - MS xx-x3007	11/18/1999	(1,320)	-	TRF REDACTED3007 TO REDACTED3001 FUNDS PAID	*Transaction not found in QuickBooks*					
GCC to AF	AF - MS xx-x3001	11/18/1999	-	1,320	TRF REDACTED3007 TO REDACTED3001 FUNDS RECEIVED	*Transaction not found in QuickBooks*					
GCC to AF	GCC - MS xx-x3007	11/30/1999	(27,989)	-	TRF REDACTED3007 TO REDACTED3001 FUNDS PAID	*Transaction not found in QuickBooks*					
GCC to AF	AF - MS xx-x3001	11/30/1999	-	27,989	TRF REDACTED3007 TO REDACTED3001 FUNDS RECEIVED	*Transaction not found in QuickBooks*					
GCC to AF	GCC - MS xx-x3007	1/21/2000	(38,859)	-	TRF REDACTED3007 TO REDACTED3001 FUNDS PAID	*Transaction not found in QuickBooks*					
GCC to AF	AF - MS xx-x3001	1/21/2000	-	38,859	TRF REDACTED3007 TO REDACTED3001 FUNDS RECEIVED	*Transaction not found in QuickBooks*					
GCC to AF	GCC - MS xx-x3007	2/11/2000	(1,303)	-	TRF REDACTED3007 TO REDACTED3001 FUNDS PAID	*Transaction not found in QuickBooks*					
GCC to AF	AF - MS xx-x3001	2/11/2000	-	1,303	TRF REDACTED3007 TO REDACTED3001 FUNDS RECEIVED	*Transaction not found in QuickBooks*					

EXHIBIT 11.2

Transfers Between Merkin Funds Bank Accounts and GCC Bank Accounts

(Excluding Transfers Related to Fees and Operating Expense)

Transfer Category	Merkin Fund / GCC Bank Account	Date	Outflow	Inflow	Description Per Bank Account Statement - AS REDACTED	TxnID	TxnDate	Amount	QuickBooks Account	Memo	Fund / Entity
						Merkin Defendants' QuickBooks Records					
GCC to AF	GCC - MS xx-x3007	2/18/2000	(13,801)	-	TRF REDACTED3007 TO REDACTED3001 FUNDS PAID	58BE-951243449	2/22/2000	(13,801)	DEPOSIT AT MORGAN STANLEY	RENCO INT TO GC	Arielmgt
GCC to AF	AF - MS xx-x3001	2/18/2000	-	13,801	TRF REDACTED3007 TO REDACTED3001 FUNDS RECEIVED	*Transaction not found in QuickBooks*					
GCC to AF	GCC - MS xx-x3007	3/9/2000	(294,824)	-	TRF REDACTED3007 TO REDACTED3001 FUNDS PAID	*Transaction not found in QuickBooks*					
GCC to AF	AF - MS xx-x3001	3/9/2000	-	294,824	TRF REDACTED3007 TO REDACTED3001 FUNDS RECEIVED	AC0-953760683	3/22/2000	294,824	DEPOSIT MSCO/GS/OTHER	SB INTEREST REC'D	Ariel_fu
GCC to AF	GCC - MS xx-x3007	3/24/2000	(1,379)	-	TRF REDACTED3007 TO REDACTED3001 FUNDS PAID	*Transaction not found in QuickBooks*					
GCC to AF	AF - MS xx-x3001	3/24/2000	-	1,379	TRF REDACTED3007 TO REDACTED3001 FUNDS RECEIVED	*Transaction not found in QuickBooks*					
GCC to AF	GCC - MS xx-x3007	8/3/2000	(1,228)	-	TRF FDS AS PER LOA DIV SHANGHAI GROWTH	*Transaction not found in QuickBooks*					
GCC to AF	AF - MS xx-x3001	8/3/2000	-	1,228	Transfer : PER LOA DIV SHANGHAI GROWTH	*Transaction not found in QuickBooks*					
GCC to AF	GCC - MS xx-x3007	9/21/2000	(12,446)	-	TRF FDS AS PER LOA DIV HK	*Transaction not found in QuickBooks*					
GCC to AF	AF - MS xx-x3001	9/21/2000	-	12,446	TRF FDS AS PER LOA DIV HK	*Transaction not found in QuickBooks*					
GCC to AF	GCC - MS xx-x3007	4/25/2001	(430)	-	TRANSFER FDS FR REDACTED3007 TO REDACTED3001	*Transaction not found in QuickBooks*					
GCC to AF	AF - MS xx-x3001	4/25/2001	-	430	TRANSFER FDS FR REDACTED3007 TO REDACTED3001	*Transaction not found in QuickBooks*					
GCC to AF	GCC - MS xx-x3007	5/30/2001	(596,000)	-	JRL PER LOA - RELATED PARTY BALANCES FUNDS PAID	6CDC-991323896	5/31/2001	596,000	REC - ARIEL FUND	PAY BALANCE	Arielmgt
GCC to AF	AF - MS xx-x3001	5/30/2001	-	596,000	JRL PER LOA - RELATED PARTY BALANCES FUNDS RECEIVED	E2D-991324094	5/31/2001	596,000	DEPOSIT MSCO/GS/OTHER	FROM GCC	Ariel_fu
GCC to AF	GCC - MS xx-x3007	9/19/2001	(4,172)	-	XFER PER LOA FUNDS PAID	*Transaction not found in QuickBooks*					
GCC to AF	AF - MS xx-x3001	9/19/2001	-	4,172	XFER PER LOA FUNDS RECEIVED	*Transaction not found in QuickBooks*					
GCC to AF	GCC - MS xx-x3007	10/16/2001	(4,172)	-	XFER PER LOA/SHINTRON CHECK FUNDS PAID	*Transaction not found in QuickBooks*					
GCC to AF	AF - MS xx-x3001	10/16/2001	-	4,172	XFER PER LOA/SHINTRON CHECK FUNDS RECEIVED	*Transaction not found in QuickBooks*					
GCC to AF	GCC - MS xx-x3007	1/10/2002	(4,172)	-	XFER PER LOA/SHINTRON FUNDS PAID	79B7-1017336790	1/31/2002	4,172	REC - ARIEL FUND	SHINTRON TO AF	Arielmgt
GCC to AF	AF - MS xx-x3001	1/10/2002	-	4,172	XFER Per LOA/Shintron Funds Received	*Transaction not found in QuickBooks*					
GCC to AF	GCC - MS xx-x3007	9/30/2004	(96,334)	-	B/T ACCOUNTS FUNDS PAID	9D83-1096640103	9/30/2004	(96,334)	DEPOSIT AT MORGAN STANLEY	PAYMENT OF RELATED PARTY BALANCES	Arielmgt
GCC to AF	AF - MS xx-x3001	9/30/2004	-	96,334	B/T ACCOUNTS FUNDS RECEIVED	*Transaction not found in QuickBooks*					

Total GCC to Ariel Fund $ (5,601,494) $ 5,601,494

GCC to Ascot Partners

GCC to ASP	GCC - MS xx-x3007	4/8/1999	(5,000,000)	-	TRF REDACTED3007 TO REDACTED3021 FUNDS PAID	*Transaction not found in QuickBooks*					
GCC to ASP	ASP - MS xx-x3021	4/8/1999	-	5,000,000	TRF REDACTED3007 TO REDACTED3021 FUNDS RECEIVED	3CB-924544938	4/19/1999	5,000,000	DEPOSITS AT BROKERS	DSTRAUS ADV	Ascot_pa
GCC to ASP	GCC - MS xx-x3007	10/2/2000	(3,500,000)	-	TRF FDS AS PER LOA	6297-971789219	10/5/2000	(3,500,000)	DEPOSIT AT MORGAN STANLEY	ADVANCE TO ASP	Arielmgt
GCC to ASP	ASP - MS xx-x3021	10/2/2000	-	3,500,000	TRF FDS AS PER LOA	5D9-971790315	10/2/2000	3,500,000	DEPOSITS AT BROKERS	FROM GCC	Ascot_pa
GCC to ASP	GCC - MS xx-x3007	1/11/2001	(700,000)	-	TRF FDS AS PER LOA	6750-980873924	1/30/2001	(700,000)	DEPOSIT AT MORGAN STANLEY	TO ASCOT - ADVANCE	Arielmgt

EXHIBIT 11.2

Transfers Between Merkin Funds Bank Accounts and GCC Bank Accounts

(Excluding Transfers Related to Fees and Operating Expense)

						Merkin Defendants' QuickBooks Records					
Transfer Category	Merkin Fund / GCC Bank Account	Date	Outflow	Inflow	Description Per Bank Account Statement - AS REDACTED	TxnID	TxnDate	Amount	QuickBooks Account	Memo	Fund / Entity
GCC to ASP	ASP - MS xx-x3021	1/11/2001	-	700,000	TRF FDS AS PER LOA	656-980876569	1/5/2001	700,000	DEPOSITS AT BROKERS	FROM GCC	Ascot_pa
GCC to ASP	GCC - MS xx-x3007	12/31/2002	(88,000)	-	AS PER LOA 12/31/02 FUNDS PAID	8598-1041343660	12/31/2002	(88,000)	DEPOSIT AT MORGAN STANLEY	JEM/LKM TRUSTS TO ASP	Arielmgt
GCC to ASP	ASP - MS xx-x3021	12/31/2002	-	88,000	AS PER LOA 12/31/02 FUNDS RECEIVED	9BC-1041343097	12/31/2002	44,000	DEPOSITS AT BROKERS	1/1 FROM LKM TRUST	Ascot_pa
GCC to ASP	GCC - MS xx-x3007	1/6/2003	(150,000)	-	REDACTED3007-REDACTED3021 AS PER LOA 1/6/03 FUNDS PAID	86B1-1044289412	1/6/2003	(150,000)	DEPOSIT AT MORGAN STANLEY	TO SOLOVITCHIK - ASCOT INVESTMENT	Arielmgt
GCC to ASP	ASP - MS xx-x3021	1/6/2003	-	150,000	REDACTED3007-REDACTED3021 AS PER LOA 1/6/03 FUNDS RECEIVED	9E6-1044297393	1/31/2003	150,000	DEPOSITS AT BROKERS	1/4 SOLOVITCHIK	Ascot_pa
GCC to ASP	GCC - MS xx-x3007	9/24/2003	(162,500)	-	AMEND 9/24 WIRE PERCLIENT (MA) FUNDS PAID	8FCF-1064936707	9/30/2003	(162,500)	DEPOSIT AT MORGAN STANLEY	JEM TO SEVIN ROSEN VII	Arielmgt
GCC to ASP	ASP - MS xx-x3021	9/24/2003	-	162,500	AMEND 9/24 WIRE PER CLIENT (MA) FUNDS RECEIVED	*Transaction not found in QuickBooks*					
GCC to ASP	GCC - MS xx-x3007	10/30/2003	(400,000)	-	TRANS PER CLIENT (MA) FUNDS PAID	90F3-1067614964	10/31/2003	(400,000)	DEPOSIT AT MORGAN STANLEY	TO ASP - PAY BALANCE	Arielmgt
GCC to ASP	ASP - MS xx-x3021	10/30/2003	-	400,000	TRANS PER CLIENT (MA) FUNDS RECEIVED	C05-1067615930	10/31/2003	400,000	DEPOSITS AT BROKERS	FROM GCC	Ascot_pa
GCC to ASP	GCC - MS xx-x3007	12/29/2003	(12,000)	-	TRANS PER CLIENT (MA) FUNDS PAID	934B-1072831495	12/30/2003	12,000	REC - J. EZRA MERKIN	JEM & LKM 2003 GIFT TO 1992 TRUSTS	Arielmgt
GCC to ASP	ASP - MS xx-x3021	12/29/2003	-	12,000	TRANS PER CLIENT (MA) FUNDS RECEIVED	C28-1073073267	12/31/2003	6,000	DEPOSITS AT BROKERS	1/1/04 FROM LKM 92 TRST	Ascot_pa
GCC to ASP	GCC - MS xx-x3007	12/31/2003	(5,000,000)	-	CASH TRSF FUNDS PAID	*Transaction not found in QuickBooks*					
GCC to ASP	ASP - MS xx-x3021	12/31/2003	-	5,000,000	CASH TRSF FUNDS RECEIVED	*Transaction not found in QuickBooks*					
GCC to ASP	GCC - MS xx-x3007	7/29/2004	(50,000)	-	TRANS PER CLIENT (MA) FUNDS PAID	9B75-1091456090	7/30/2004	(50,000)	DEPOSIT AT MORGAN STANLEY	JEM TO ASP - QUINTON LOAN	Arielmgt
GCC to ASP	ASP - MS xx-x3021	7/29/2004	-	50,000	TRANS PER CLIENT (MA) FUNDS RECEIVED	E05-1091456500	7/30/2004	50,000	DEPOSITS AT BROKERS	7/1 FROM QUINTON - JEM	Ascot_pa
GCC to ASP	GCC - MS xx-x3007	12/29/2004	(40,600)	-	JOURNALS BETWEEN ACCOUNTS FUNDS PAID	A0FA-1104352772	12/29/2004	(40,600)	DEPOSIT AT MORGAN STANLEY	GIFT TO KIDS - TO ASP	Arielmgt
GCC to ASP	ASP - MS xx-x3021	12/29/2004	-	40,600	JOURNALS BETWEEN ACCOUNTS FUNDS RECEIVED	EA6-1104354487	12/29/2004	40,600	DEPOSITS AT BROKERS	1/1/05 FROM JEM & LKM 1992 TRUST	Ascot_pa
GCC to ASP	GCC - MS xx-x3007	12/29/2005	(32,000)	-	TRANSFER BETWEEN ACCOUNT FUNDS PAID	B0AE-1135882714	12/29/2005	(32,000)	DEPOSIT AT MORGAN STANLEY	1/1/06 Subscriptions - ASP (Trusts)	Arielmgt
GCC to ASP	ASP - MS xx-x3021	12/29/2005	-	32,000	TRANSFER BETWEEN ACCOUNT FUNDS RECEIVED	1188-1135951797	12/29/2005	32,000	DEPOSITS AT BROKERS	1/1/06 Cont - JEM/LKM Trusts	Ascot_pa
GCC to ASP	GCC - MS xx-x3007	1/18/2006	(61,343)	-	SOLOVEITCHIK ASP CONT FUNDS PAID	B17E-1137680487	1/18/2006	(61,343)	DEPOSIT AT MORGAN STANLEY	Cerb Asia II to Soloveitchik - ASP Cont	Arielmgt
GCC to ASP	ASP - MS xx-x3021	1/18/2006	-	61,343	SOLOVEITCHIK ASP CONT FUNDS RECEIVED	125F-1137680543	1/18/2006	61,343	DEPOSITS AT BROKERS	1/1/06 Cont - Soloveitchik	Ascot_pa
GCC to ASP	GCC - MS xx-x3007	12/27/2006	(48,000)	-	LKM 2006 GIFT FUNDS PAID	C0C1-1167315334	12/27/2006	(48,000)	DEPOSIT AT MORGAN STANLEY	LKM 2006 Gift (to ASP)	Arielmgt
GCC to ASP	ASP - MS xx-x3021	12/27/2006	-	48,000	LKM 2006 GIFT FUNDS RECEIVED	14CC-1167317987	12/27/2006	48,000	DEPOSITS AT BROKERS	1/1/07 Cont - Merkin Trust	Ascot_pa
GCC to ASP	GCC - MS xx-x3007	12/27/2006	(48,000)	-	JEM 2006 GIFT FUNDS PAID	C0C1-1167315334	12/27/2006	(48,000)	DEPOSIT AT MORGAN STANLEY	JEM 2006 Gift (to ASP)	Arielmgt
GCC to ASP	ASP - MS xx-x3021	12/27/2006	-	48,000	JEM 2006 GIFT FUNDS RECEIVED	14CC-1167317987	12/27/2006	48,000	DEPOSITS AT BROKERS	1/1/07 Cont - Merkin Trust	Ascot_pa

Total GCC to Ascot Partners $ (15,292,443) $ 15,292,443

GCC to Gabriel Capital

GCC to GC	GCC - MS xx-x3007	4/1/1999	(1,424)	-	TRF REDACTED3007 TO REDACTED3003 FUNDS PAID	*Transaction not found in QuickBooks*					
GCC to GC	GC - MS xx-x3003	4/1/1999	-	1,424	TRF REDACTED3007 TO REDACTED3003 FUNDS RECEIVED	*Transaction not found in QuickBooks*					

EXHIBIT 11.2

Transfers Between Merkin Funds Bank Accounts and GCC Bank Accounts

(Excluding Transfers Related to Fees and Operating Expenese)

						Merkin Defendants' QuickBooks Records					
Transfer Category	Merkin Fund / GCC Bank Account	Date	Outflow	Inflow	Description Per Bank Account Statement - AS REDACTED	TxnID	TxnDate	Amount	QuickBooks Account	Memo	Fund / Entity
GCC to GC	GCC - MS xx-x3007	11/11/1999	(654)	-	TRF REDACTED3007 TO REDACTED3003 FUNDS PAID	*Transaction not found in QuickBooks*					
GCC to GC	GC - MS xx-x3003	11/11/1999	-	654	TRF REDACTED3007 TO REDACTED3003 FUNDS RECEIVED	*Transaction not found in QuickBooks*					
GCC to GC	GCC - MS xx-x3007	11/18/1999	(895)	-	TRF REDACTED3007 TO REDACTED3003 FUNDS PAID	*Transaction not found in QuickBooks*					
GCC to GC	GC - MS xx-x3003	11/18/1999	-	895	TRF REDACTED3007 TO REDACTED3003 FUNDS RECEIVED	*Transaction not found in QuickBooks*					
GCC to GC	GCC - MS xx-x3007	11/30/1999	(18,972)	-	TRF REDACTED3007 TO REDACTED3003 FUNDS PAID	*Transaction not found in QuickBooks*					
GCC to GC	GC - MS xx-x3003	11/30/1999	-	18,972	TRF REDACTED3007 TO REDACTED3003 FUNDS RECEIVED	*Transaction not found in QuickBooks*					
GCC to GC	GCC - MS xx-x3007	1/18/2000	(10,000,000)	-	TRF REDACTED3007 TO REDACTED3003 FUNDS PAID	5839-950037977	2/8/2000	(10,000,000)	DEPOSIT AT MORGAN STANLEY	RENCO TO GABRIAL CAPITAL 1/18/00	Arielmgt
GCC to GC	GC - MS xx-x3003	1/18/2000	-	10,000,000	TRF REDACTED3007 TO REDACTED3003 FUNDS RECEIVED	844-951259776	1/3/2000	10,000,000	DEPOSIT MSCO/GS/OTHER	FROM RENCO	Gabriel_
GCC to GC	GCC - MS xx-x3007	1/21/2000	(26,341)	-	TRF REDACTED3007 TO REDACTED3003 FUNDS PAID	*Transaction not found in QuickBooks*					
GCC to GC	GC - MS xx-x3003	1/21/2000	-	26,341	TRF REDACTED3007 TO REDACTED3003 FUNDS RECEIVED	*Transaction not found in QuickBooks*					
GCC to GC	GCC - MS xx-x3007	2/11/2000	(883)	-	TRF REDACTED3007 TO REDACTED3003 FUNDS PAID	*Transaction not found in QuickBooks*					
GCC to GC	GC - MS xx-x3003	2/11/2000	-	883	TRF REDACTED3007 TO REDACTED3003 FUNDS RECEIVED	*Transaction not found in QuickBooks*					
GCC to GC	GCC - MS xx-x3007	2/18/2000	(2,336)	-	TRF REDACTED3003 TO REDACTED3003 FUNDS PAID	58BE-951243449	2/22/2000	(2,336)	DEPOSIT AT MORGAN STANLEY	RENCO INT DUE ASP	Arielmgt
GCC to GC	GC - MS xx-x3003	2/18/2000	-	2,336	TRF REDACTED3003 TO REDACTED3003 FUNDS RECEIVED	4F0-951250814	2/3/2000	2,336	DEPOSITS AT BROKERS	INT INC - RENCO	Ascot_pa
GCC to GC	GCC - MS xx-x3007	3/9/2000	(182,120)	-	TRF REDACTED3007 TO REDACTED3003 FUNDS PAID	8B5-953760971	3/22/2000	(182,120)	LOAN RECEIVABLE - ARIEL	SB INT RECD - 3/9/00	Gabriel_
GCC to GC	GC - MS xx-x3003	3/9/2000	-	182,120	TRF REDACTED3007 TO REDACTED3003 FUNDS RECEIVED	8B5-953760971	3/22/2000	182,120	DEPOSIT MSCO/GS/OTHER	SB INTEREST REC'D	Gabriel_
GCC to GC	GCC - MS xx-x3007	3/24/2000	(935)	-	TRF REDACTED3007 TO REDACTED3003 FUNDS PAID	*Transaction not found in QuickBooks*					
GCC to GC	GC - MS xx-x3003	3/24/2000	-	935	TRF REDACTED3007 TO REDACTED3003 FUNDS RECEIVED	*Transaction not found in QuickBooks*					
GCC to GC	GCC - MS xx-x3007	4/10/2000	(5,250,000)	-	TRF FUNDS AS PER LOA REF REICO LOAN	5AE2-955458362	4/11/2000	(5,250,000)	DEPOSIT AT MORGAN STANLEY	TO GC - RENCO LOAN	Arielmgt
GCC to GC	GC - MS xx-x3003	4/10/2000	-	5,250,000	TRF FDS AS PER LOA REF REICO LOAN	8D7-955458592	4/11/2000	5,250,000	DEPOSIT MSCO/GS/OTHER	FROM GCC - RENCO	Gabriel_
GCC to GC	GCC - MS xx-x3007	9/5/2000	(2,000,000)	-	TRF FDS AS PER LOA	61EF-970078317	9/9/2000	(2,000,000)	DEPOSIT AT MORGAN STANLEY	TO GC LP 9/1	Arielmgt
GCC to GC	GC - MS xx-x3003	9/5/2000	-	2,000,000	TRF FDS AS PER LOA	9D6-970078840	9/1/2000	2,000,000	DEPOSIT MSCO/GS/OTHER	FROM GCC	Gabriel_
GCC to GC	GCC - MS xx-x3007	9/21/2000	(8,436)	-	TRF FDS AS PER LOA DIV HK	*Transaction not found in QuickBooks*					
GCC to GC	GC - MS xx-x3003	9/21/2000	-	8,436	TRF FDS AS PER LOA DIV HK	*Transaction not found in QuickBooks*					
GCC to GC	GCC - MS xx-x3007	10/30/2000	(3,686)	-	TRF FDS AS PER LOA RENCO INT	635E-973004198	10/31/2000	(3,686)	DEPOSIT AT MORGAN STANLEY	PYMNT OF RENCO INT	Arielmgt
GCC to GC	GC - MS xx-x3003	10/30/2000	-	3,686	TRF FDS AS PER LOA RENCO INT	A17-973005255	10/31/2000	3,686	DEPOSIT MSCO/GS/OTHER	RENCO INTEREST	Gabriel_
GCC to GC	GCC - MS xx-x3007	4/25/2001	(291)	-	TRANSFER FDS FR REDACTED3007 TO REDACTED3003	*Transaction not found in QuickBooks*					
GCC to GC	GC - MS xx-x3003	4/25/2001	-	291	TRANSFER FDS FR REDACTED3007 TO REDACTED3003	*Transaction not found in QuickBooks*					
GCC to GC	GCC - MS xx-x3007	9/19/2001	(2,828)	-	XFER PER LOA FUNDS PAID	*Transaction not found in QuickBooks*					
GCC to GC	GC - MS xx-x3003	9/19/2001	-	2,828	XFER PER LOA FUNDS RECEIVED	*Transaction not found in QuickBooks*					

EXHIBIT 11.2

Transfers Between Merkin Funds Bank Accounts and GCC Bank Accounts

(Excluding Transfers Related to Fees and Operating Expenese)

						Merkin Defendants' QuickBooks Records					
Transfer Category	Merkin Fund / GCC Bank Account	Date	Outflow	Inflow	Description Per Bank Account Statement - AS REDACTED	TxnID	TxnDate	Amount	QuickBooks Account	Memo	Fund / Entity
GCC to GC	GCC - MS xx-x3007	10/15/2001	(4,000,000)	-	RENCO LOAN	72CA-1004457490	10/16/2001	(4,000,000)	DEPOSIT AT MORGAN STANLEY	RENCO TO GC LP	Arielmgt
GCC to GC	GC - MS xx-x3003	10/15/2001	-	4,000,000	Renco Loan	CC6-1004385376	10/15/2001	4,000,000	DEPOSIT MSCO/GS/OTHER	FROM RENCO	Gabriel_
GCC to GC	GCC - MS xx-x3007	10/16/2001	(2,828)	-	XFER PER LOA/SHINTRON CHECK FUNDS PAID	*Transaction not found in QuickBooks*					
GCC to GC	GC - MS xx-x3003	10/16/2001	-	2,828	XFER PER LOA/SHINTRON CHECK FUNDS RECEIVED	*Transaction not found in QuickBooks*					
GCC to GC	GCC - MS xx-x3007	12/31/2001	(7,753,913)	-	XFER PER LOA/PAY OFF RESCO LOAN FUNDS PAID	75F1-1009807411	12/31/2001	(7,753,913)	DEPOSIT AT MORGAN STANLEY	JEM - RENCO LOAN PAYDOWN - GCLP	Arielmgt
GCC to GC	GC - MS xx-x3003	12/31/2001	-	7,753,913	XFER PER LOA/PAY OFF RESCO LOAN FUNDS RECEIVED	D14-1009807686	12/31/2001	7,753,913	DEPOSIT MSCO/GS/OTHER	PAYDOWN OF RENCO LOAN	Gabriel_
GCC to GC	GCC - MS xx-x3007	1/10/2002	(2,828)	-	XFER PER LOA/SHINTRON FUNDS PAID	79B7-1017336790	1/31/2002	2,828	REC - GABRIEL CAPITAL	SHINTRON TO GC	Arielmgt
GCC to GC	GC - MS xx-x3003	1/10/2002	-	2,828	XFER PER LOA/SHINTRON CHECK FUNDS RECEIVED	*Transaction not found in QuickBooks*					
GCC to GC	GCC - MS xx-x3007	9/6/2002	(500,000)	-	GOTHAM CREDIT FUNDS PAID	8032-1031585353	9/9/2002	(500,000)	DEPOSIT AT MORGAN STANLEY	JEM TO GOTHAM CREDIT	Arielmgt
GCC to GC	GC - MS xx-x3003	9/6/2002	-	500,000	GOTHAM CREDIT FUNDS RECEIVED	EF4-1031586032	9/3/2002	500,000	DEPOSIT MSCO/GS/OTHER	GOTHAM PIGGY-BACK - JEM	Gabriel_
GCC to GC	GCC - MS xx-x3007	10/24/2002	(700,000)	-	REF:MSCO WIRE TRANSFER. FUNDS PAID	8298-1035569999	10/25/2002	(700,000)	DEPOSIT AT MORGAN STANLEY	TO GC LP	Arielmgt
GCC to GC	GC - MS xx-x3003	10/24/2002	-	700,000	REF: MSCO WIRE TRANSFER FUNDS RECEIVED	F4C-1035563977	10/25/2002	700,000	DEPOSIT MSCO/GS/OTHER	FROM GCC	Gabriel_
GCC to GC	GCC - MS xx-x3007	11/13/2002	(25,850)	-	FROM REDACTED3007 TO REDACTED3003 FUNDS PAID	8362-1037815840	11/14/2002	(25,850)	DEPOSIT AT MORGAN STANLEY	PAY GCLP - RENCO INT	Arielmgt
GCC to GC	GC - MS xx-x3003	11/13/2002	-	25,850	FROM REDACTED3007 TO REDACTED3003 FUNDS RECEIVED	F5A-1037816308	11/20/2002	25,850	DEPOSIT MSCO/GS/OTHER	RENCO LOAN INT	Gabriel_
GCC to GC	GCC - MS xx-x3007	12/31/2002	(97,823)	-	INTESCO BALANCES ASPER LOA12/31/02 FUNDS PAID	8598-1041343660	12/31/2002	(97,823)	DEPOSIT AT MORGAN STANLEY	INTERCO BALANCE	Arielmgt
GCC to GC	GC - MS xx-x3003	12/31/2002	-	97,823	INTESCO BALANCES ASPER LOA 12/31/02 FUNDS RECEIVED	*Transaction not found in QuickBooks*					
GCC to GC	GCC - MS xx-x3007	10/1/2003	(100,000)	-	ICE //Pay acquisitio n fund fou FUNDS PAID	8FF8-1066059996	10/13/2003	(100,000)	DEPOSIT AT MORGAN STANLEY	JEM TO ACQUISITION FUND FOUR	Arielmgt
GCC to GC	GC - MS xx-x3003	10/1/2003	-	100,000	ICE // RECEIVE FROM FUNDS RECEIVED	118F-1066065804	10/1/2003	100,000	DEPOSIT MSCO/GS/OTHER	10/1 FROM LEA EISENBERG	Gabriel_
GCC to GC	GCC - MS xx-x3007	2/25/2004	(400,000)	-	RE:BTWEEN ACCOUNTS FUNDS PAID	9516-1077830319	2/26/2004	(400,000)	DEPOSIT AT MORGAN STANLEY	TO GCLP	Arielmgt
GCC to GC	GC - MS xx-x3003	2/25/2004	-	400,000	RE: BETWEEN ACCOUNTS FUNDS RECEIVED	127E-1077833469	2/2/2004	400,000	DEPOSIT MSCO/GS/OTHER	RECEIVED FROM GCC	Gabriel_
GCC to GC	GCC - MS xx-x3007	4/10/2006	(750,000)	-	4/1 J HARRIS FUNDS PAID	*Transaction not found in QuickBooks*					
GCC to GC	GC - MS xx-x3003	4/10/2006	-	750,000	4/1 J HARRIS FUNDS RECEIVED	19A0-1144763003	4/10/2006	750,000	DEPOSIT MSCO/GS/OTHER	4/1 Cont - J. Harris	Gabriel_
GCC to GC	GCC - MS xx-x3007	4/10/2006	(750,000)	-	4/1 K HARRIS FUNDS PAID	*Transaction not found in QuickBooks*					
GCC to GC	GC - MS xx-x3003	4/10/2006	-	750,000	4/1 K HARRIS FUNDS RECEIVED	19A0-1144763003	4/10/2006	750,000	DEPOSIT MSCO/GS/OTHER	4/1 Cont - K. Harris	Gabriel_

Total GCC to Gabriel Capital $ (32,583,042) $ 32,583,042

[1] Based on the Merkin Defendants' QuickBooks records related to this transaction, $50,000 of the $750,000 transfer from Ascot Partners to GCC was related to expenses, and is therefore excluded from the total transfers from Ascot Partners to GCC.

[2] Based on the Merkin Defendants' QuickBooks records related to this transaction, $97,800 of the $404,000 transfer from Gabriel Capital to GCC was related to expenses, and is therefore excluded from the total transfers from Gabriel Capital to GCC.

EXHIBIT 13

EXHIBIT 13

Summary of Subsequent Transfers from Ascot Partners

SINCE DECEMBER 2003 [1]

Merkin Defendant	Tracing Method					Exhibit
	LIFO	**FIFO**	**LIBR**	**Restated LIBR**	**Proportionality**	**Exhibit**
Ascot Fund	$ 81,120,927	$ 76,365,000	$ 73,255,395	$ 93,615,000	$ 80,439,874	13.1
Ariel Fund	$ -	$ 150,000	$ -	$ 300,000	$ 79,060	13.2
Gabriel Capital	$ 118,000	$ 418,000	$ 919,972	$ 2,630,910	$ 757,381	13.3
GCC*	$ 53,966,328	$ 53,862,332	$ 52,516,121	$ 64,696,449	$ 54,512,709	13.4
Total:	$ 135,205,256	$ 130,795,332	$ 126,691,488	$ 161,242,358	$ 135,789,024	

	LIFO	FIFO	LIBR	Restated LIBR	Proportionality
* To GCC MS Account	$ 53,827,469	$ 52,213,978	$ 51,221,358	$ 62,356,217	$ 53,259,675
To GCC JPMC Account	$ 138,859	$ 1,648,354	$ 1,294,763	$ 2,340,232	$ 1,253,034
	$ 53,966,328	$ 53,862,332	$ 52,516,121	$ 64,696,449	$ 54,512,709
Portion related to fees[2]	$ 48,473,696	$ 46,637,220	$ 45,141,029	$ 56,521,450	$ 47,340,743

TWO YEAR PERIOD [3]

Merkin Defendant	Tracing Method					Exhibit
	LIFO	**FIFO**	**LIBR**	**Restated LIBR**	**Proportionality**	**Exhibit**
Ascot Fund	$ 21,081,296	$ 33,365,000	$ 29,064,189	$ 33,365,000	$ 25,984,614	13.1
Ariel	$ -	$ -	$ -	$ -	$ -	13.2
Gabriel	$ -	$ -	$ -	$ -	$ -	13.3
GCC**	$ 11,405,779	$ 12,051,196	$ 9,356,021	$ 17,756,812	$ 11,546,306	13.4
Total:	$ 32,487,075	$ 45,416,196	$ 38,420,211	$ 51,121,812	$ 37,530,921	

	LIFO	FIFO	LIBR	Restated LIBR	Proportionality
** To GCC MS Account	$ 11,266,920	$ 10,402,842	$ 8,061,258	$ 15,416,580	$ 10,293,273
To GCC JPMC Account	$ 138,859	$ 1,648,354	$ 1,294,763	$ 2,340,232	$ 1,253,034
	$ 11,405,779	$ 12,051,196	$ 9,356,021	$ 17,756,812	$ 11,546,306
Portion related to fees[2]	$ 10,903,034	$ 10,887,171	$ 8,432,437	$ 15,092,833	$ 10,238,324

[1] The first Initial Transfer from BLMIS that I traced to the Ascot Partners MS Account was on December 2, 2003. *See* **Exhibit 10**.

[2] *See* **Section XI** of the report. *See also* **Exhibit 17**.

[3] The Two Year Period is the period between and including December 11, 2006 and February 28, 2009.

Note: Any differences due to rounding.

EXHIBIT 13.1

EXHIBIT 13.1

Subsequent Transfers from Ascot Partners to Ascot Fund

FTI ID	Date	Amount	Ascot Fund Bank Account	Bates Reference Ascot Fund Bank Account Statement	Description Per Morgan Stanley Account Statement - AS REDACTED	Description Per Ascot Fund Bank Account Statement	Memo Per Ascot Partners QuickBooks	TxnID per Ascot Partners QuickBooks	Memo Per Ascot Fund QuickBooks	TxnID per Ascot Fund QuickBooks	Subsequent Transfer Amounts [1]				
											LIFO	FIFO	LIBR	Restated LIBR	Proportionality
ASC769	4/2/2004	14,500,000	Ascot Fund LTD - MeesPierson / Fortis xx8336	GCC-P 0831849	PAYMENT OF FUNDS TO ASCOT FUND LTD FUNDS PAID	ASCOT PARTNERS, L.P.	4/1 ASCOT FUND	D47-1082142852	4/1 REDEMPTION FROM ASCOT LP	928-1082140608	-	-	-	-	-
ASC771	4/14/2004	2,250,000	Ascot Fund LTD - MeesPierson / Fortis xx8336	GCC-P 0831849	ICE // PAY FUNDS PAID	MORGAN STANLEY AND CO IN	4/1 ASCOT FUND	D47-1082142852	4/1 REDEMPTION FROM ASCOT LP	928-1082140608	-	-	-	-	-
ASC813	7/8/2004	38,000,000	Ascot Fund LTD - MeesPierson / Fortis xx8336	GCC-P 0866304	PAYMENT OF FUNDS TO ASCOT FUND LTD. FUNDS PAID	ASCOT PARTNERS, L.P.	7/1 TO ASCOT FUND	DD8-1089379081	7/1 REDEMPTION FROM FEEDER	97E-1089378913	-	-	-	-	-
ASC913	1/6/2005	5,000,000	Ascot Fund LTD - MeesPierson / Fortis xx8336	GCC-P 0859358	ICE // PAY ASCOT FUNDS PAID	ASCOT PARTNERS, L.P.	1/1/05 TO ASCOT FUND	EF6-1105570039	1/1/05 REDEEM FROM ASCOT LP	A1C-1105556043	-	-	-	-	-
ASC1043	10/26/2005	1,230,000	Ascot Fund LTD - MeesPierson / Fortis xx8336	Bank Statement Not Available	ICE // PAY FORTIS PRIME FUND S FUNDS PAID	n/a	10/1 Due to Ascot Fund	1147-1130419248	Wire from ASP	B35-1130421495	-	-	-	-	-
ASC1112	1/6/2006	17,250,000	Ascot Fund LTD - MeesPierson / Fortis xx8336	Bank Statement Not Available	ICE // PAY FORTIS PRIME FUND S FUNDS PAID	n/a	1/1/06 Dist - Ascot Fund	1206-1136837279	1/1/06 Dist Ascot Partners	B74-1136901206	17,250,000	-	1,401,574	17,250,000	13,523,668
ASC1156	4/10/2006	43,000,000	Ascot Fund LTD - MeesPierson / Fortis xx8336	Bank Statement Not Available	ICE // PAY FORTIS PRIME FUND S FUNDS PAID	n/a	4/1 Dist - Ascot Fund	1308-1144763985	4/1 Redemption from Ascot Partners	BEF-1144853804	42,789,631	43,000,000	42,789,631	43,000,000	40,931,592
ASC1198	7/6/2006	23,000,000	Ascot Fund LTD - MeesPierson / Fortis xx8336	Bank Statement Not Available	ICE // PAY FORTIS PRIME FUNDS FUNDS PAID	n/a	7/1 Dist - Ascot Fund	13C8-1152286850	Redemption from ASP	C73-1152713579	-	-	-	-	-
ASC1231	10/5/2006	7,000,000	Ascot Fund LTD - MeesPierson / Fortis xx8336	Bank Statement Not Available	ICE // PAY FORTIS PRIME FUNDS FUNDS PAID	n/a	10/1 Dist - Ascot Fund	146F-1160147237	10/1 Redemption from Ascot Partners	CCC-1160406444	-	-	-	-	-
ASC1283	1/4/2007	12,750,000	Ascot Fund LTD - MeesPierson / Fortis xx8336	Bank Statement Not Available	ICE // PAY FORTIS PRIME FUNDS FUNDS PAID	n/a	1/1 Dist - Ascot Fund	1525-1168009542	1/1 Withdrawal from Ascot Partners	D26-1168010518	-	-	-	-	-
ASC1320	4/3/2007	12,800,000	Ascot Fund LTD - MeesPierson / Fortis xx8336	Bank Statement Not Available	ICE // PAY FORTIS PRIME FUNDS FUNDS PAID	n/a	4/1 Dist - Ascot Fund	1623-1175701108	4/1 Redemption fr Ascot Partners	D8F-1176213155	-	-	-	-	-
ASC1380	7/5/2007	3,700,000	Ascot Fund LTD - MeesPierson / Fortis xx8336	Bank Statement Not Available	ICE // PAY PORTIS PRIME FUNDS FUNDS PAID	n/a	7/1 Dist - ASF	170E-1183734447	7/1 Redemption from ASP	DD9-1183993714	-	-	-	-	-
ASC1451	1/2/2008	13,750,000	Ascot Fund LTD - MeesPierson / Fortis xx8336	Bank Statement Not Available	U.S. DOLLARS FUNDS PAID	n/a	1/1 DIST - ASCOT FUND	183C-1199375756	1/1 ASP Redemption	E8D-1199480843	13,750,000	13,750,000	13,750,000	13,750,000	13,740,750
ASC1498	2/14/2008	75,000	Ascot Fund LTD - MeesPierson / Fortis xx8336	Bank Statement Not Available	U.S. DOLLARS FUNDS PAID	n/a	To ASF (due from)	1956-1203086334	From ASP (Due to ASP)	F0F-1203086140	15,889	75,000	15,889	75,000	68,524
ASC1574	7/3/2008	11,000,000	Ascot Fund LTD - MeesPierson / Fortis xx8336	Bank Statement Not Available	U.S. DOLLARS FUNDS PAID	n/a	7/1 Dist - Ascot Fund	1A76-1215440540	7/1 Redeem - Ascot Partners	F69-1215611687	7,315,407	11,000,000	11,000,000	11,000,000	7,776,416
ASC1588	9/5/2008	40,000	Ascot Fund LTD - Morgan Stanley xx-x3020	Bank Statement Not Available	REDACTED0521 - REDACTED0618 FUNDS PAID	n/a	Wire back to ASF	1AE7-1220971894	Wire back from Fortis less due to ASP	F9C-1220971789	-	40,000	-	40,000	27,364
ASC1598	10/1/2008	8,500,000	Ascot Fund LTD - MeesPierson / Fortis xx8336	Bank Statement Not Available	U.S. DOLLARS FUNDS PAID	n/a	10/1 Dist - ASF	1B09-1222952701	10/1 Redeem - ASP	FAE-1223473020	-	8,500,000	4,298,300	8,500,000	4,371,560
		$ 213,845,000									**$ 81,120,927**	**$ 76,365,000**	**$ 73,255,395**	**$ 93,615,000**	**$ 80,439,874**

[1] The transactions in the Ascot Partners MS Account from December 2003 through February 2009 and the results of my analyses of these transactions using the five tracing methods are set forth in an Excel spreadsheet titled "Ascot Partners MS Account Activity and Analysis," which is attached as **Exhibit 12**.

EXHIBIT 13.2

Subsequent Transfers from Ascot Partners to Ariel Fund

FTI ID	Date	Amount	Ariel Fund Bank Account	Bates Reference Ariel Fund Bank Account	Description Per Morgan Stanley Account Statement	Description Per Ariel Fund Bank Account Statement	Memo Per Ascot Partners QuickBooks	TxnID per Ascot Partners QuickBooks	Memo Per Ariel Fund QuickBooks	TxnID per Ariel Fund QuickBooks		Subsequent Transfer Amounts [1]			
											LIFO	FIFO	LIBR	Restated LIBR	Proportionality
ASC709	1/7/2004	14,200,000	Ariel Fund LTD - Morgan Stanley xx-x3001	MSYSAF0000567	CASH TRSF FUNDS PAID	CASH TRSF FUNDS RECEIVED	TO MADOFF	C9F-1074711190	1/1 MADOFF REALLOCATION	1533-1074714641	-	-	-	-	-
ASC821	8/3/2004	6,000,000	Ariel Fund LTD - Morgan Stanley xx-x3001	MSYSAF0000684	FUNDING AF ACCT FUNDS PAID	FUNDING AF ACCT FUNDS RECEIVED	8/1 CAPITAL REALLOCATION	E0A-1092318103	8/1 CAPITAL RE-ALLOCATION	16BF-1092317184	-	-	-	-	-
ASC1004	7/5/2005	150,000	Ariel Fund LTD - MeesPierson / Fortis xx8131	GCC-P 0764269	ICE // PAY ARIEL FUND LTD FUNDS PAID	ASCOT PARTNERS, LP	7/1 Dist - Eisenberg PSP	1064-1121112700	7/1 Cont - Lea Eisenberg PSP	1980-1120842622	-	-	-	-	-
ASC1083	1/4/2006	150,000	Ariel Fund LTD - MeesPierson / Fortis xx8131	*Bank Statement Not Available*	ICE // PAY FORTIS PRIME FD CAYM FUNDS PAID	*n/a*	1/1/06 Dist - Elkins PSP	11C8-1136469495	1/1/06 Cont - Ascot Partners	1BD5-1136815072	-	150,000	-	150,000	77,870
ASC1093	1/5/2006	150,000	Ariel Fund LTD - MeesPierson / Fortis xx8131	*Bank Statement Not Available*	ICE // PAY FORTIS PRIME FUND C FUNDS PAID	*n/a*	1/1/06 Dist - Lea PSP	11DF-1136556684	1/1/06 Cont - ASP	1BDA-1136829550	-	-	-	150,000	1,190
		$ 20,650,000									**$ -**	**$ 150,000**	**$ -**	**$ 300,000**	**$ 79,060**

[1] The transactions in the Ascot Partners MS Account from December 2003 through February 2009 and the results of my analyses of these transactions using the five tracing methods are set forth in an Excel spreadsheet titled "Ascot Partners MS Account Activity and Analysis," which is attached as **Exhibit 12**.

EXHIBIT 13.3

EXHIBIT 13.3

Subsequent Transfers from Ascot Partners to Gabriel Capital

FTI ID	Date	Amount	Gabriel Capital Bank Account	Bates Reference Gabriel Capital Bank Account	Description Per Morgan Stanley Account Statement - AS REDACTED	Description Per Gabriel Capital Bank Account Statement - AS REDACTED	Memo Per Ascot Partners QuickBooks	TxnID per Ascot Partners QuickBooks	Memo Per Gabriel Capital QuickBooks	TxnID per Gabriel Capital QuickBooks	Subsequent Transfer Amounts [1]				
											LIFO	FIFO	LIBR	Restated LIBR	Proportionality
ASC706	1/6/2004	600,000	Gabriel Capital LP - Morgan Stanley xx-x3003	MSYSAF0002165	CASH TRSF FUNDS PAID	CASH TRSF FUNDS RECEIVED	1/1 MCNY	C63-1074710944	1/1 MCNY	120A-1074713375	-	-	-	-	-
ASC710	1/7/2004	5,800,000	Gabriel Capital LP - Morgan Stanley xx-x3003	MSYSAF0002165	CASH TRSF FUNDS PAID	CASH TRSF FUNDS RECEIVED	TO MADOFF	C9F-1074711190	FROM MADOFF REALLOCATION	121D-1074713421	-	-	-	-	-
ASC751	4/1/2004	200,000	Gabriel Capital LP - Morgan Stanley xx-x3003	MSYSAF0002216	ICE // PAY FUNDS PAID	ICE // RECEIVE FROM FUNDS RECEIVED	4/1 BACON TRUST	D47-1082142852	4/1 FROM LEA EISENBERG	12DB-1082141223	-	-	-	-	-
ASC822	8/3/2004	5,000,000	Gabriel Capital LP - Morgan Stanley xx-x3003	MSYSAF0002283	FUNDING GC ACCT FUNDS PAID	FUNDING GC ACCT FUNDS RECEIVED	8/1 CAPITAL REALLOCATION	E0A-1092318103	8/1 CAPITAL RE-ALLOCATION	139C-1092317459	-	-	-	-	-
ASC920	1/10/2005	750,000	Gabriel Capital LP - Morgan Stanley xx-x3003	MSYSAF0002379	FUNDING GC FUNDS PAID	FUNDING GC FUNDS RECEIVED	1/1/05 TO GOOD LP - ADJ	EF6-1105570039	1/1/05 GOOD LP SUBSCRIBE	1475-1105560358	-	-	-	-	-
ASC921	1/10/2005	400,000	Gabriel Capital LP - Morgan Stanley xx-x3003	MSYSAF0002379	FUDNING ASCOT LP FUNDS PAID	FUNDING ASCOT LP FUNDS RECEIVED	1/1/05 TO MORRIS SMITH NEW - ADJ	EF6-1105570039	1/1/05 MORRIS SMITH SUBSCRIBE	1475-1105560358	-	-	-	-	-
ASC980	7/1/2005	1,500,000	Gabriel Capital LP - Morgan Stanley xx-x3003	MSYSAF0002535	FDS TFR FUNDS PAID	FDS TFR FUNDS RECEIVED	7/1 Dist - Fabrikant	1047-1121112504	7/1 Cont - Fabrikant	1637-1121110693	-	-	-	-	-
ASC982	7/1/2005	4,000,000	Gabriel Capital LP - Morgan Stanley xx-x3003	MSYSAF0002536	FDS TFR FUNDS PAID	FDS TFR FUNDS RECEIVED	7/1 Dist - Sandalwood B	1047-1121112504	7/1 Cont - Sandalwood B	1637-1121110693	-	-	-	-	-
ASC984	7/1/2005	1,000,000	Gabriel Capital LP - Morgan Stanley xx-x3003	MSYSAF0002536	FDS TFR FUNDS PAID	FDS TFR FUNDS RECEIVED	7/1 Dist - Sandalwood A	1047-1121112504	7/1 Cont - Sandalwood A	1637-1121110693	-	-	-	-	-
ASC986	7/1/2005	500,000	Gabriel Capital LP - Morgan Stanley xx-x3003	MSYSAF0002536	FDS TFR FUNDS PAID	FDS TFR FUNDS RECEIVED	7/1 Dist - D. Kahn	1047-1121112504	*Transaction not found in QuickBooks*		-	-	-	-	-
ASC1000	7/5/2005	2,829,984	Gabriel Capital LP - Morgan Stanley xx-x3003	MSYSAF0002536	FROM ACCT REDACTED3021 TO ACCT REDACTED3003 FUNDS PAID	FROM ACCT REDACTED3021 TO ACCT REDACTED3003 FUNDS RECEIVED	7/1 Dist - Korngold	1064-1121112700	7/1 Cont - Korngold	164E-1121111106	-	-	-	-	-
ASC1037	10/5/2005	1,000,000	Gabriel Capital LP - Morgan Stanley xx-x3003	MSYSAF0002608	FABRIKANT TRANSFER FUNDS PAID	FABRIKANT TRANSFER FUNDS RECEIVED	10/1 Dist - Fabrikant	1116-1128605563	10/1 Cont - Fabrikant	1742-1128604130	-	-	-	-	-
ASC1038	10/5/2005	275,000	Gabriel Capital LP - Morgan Stanley xx-x3003	MSYSAF0002608	KAHN TRANSFER FUNDS PAID	KAHN TRANSFER FUNDS RECEIVED	10/1 Dist - Kahn	1116-1128605563	10/1 Cont - Kahn	1742-1128604130	-	-	-	-	-
ASC1058	12/28/2005	215,000	Gabriel Capital LP - Morgan Stanley xx-x3003	MSYSAF0002659	BRAVMANN B FUNDS PAID	BRAVMANN B FUNDS RECEIVED	12/31/05 Dist - Bravmann B	1188-1135951797	12/31/05 Dist - Bravmann B	1188-1135951797	-	215,000	-	215,000	180,842
ASC1059	12/28/2005	203,000	Gabriel Capital LP - Morgan Stanley xx-x3003	MSYSAF0002658	BRAVMANN A FUNDS PAID	BRAVMANN A FUNDS RECEIVED	12/31/05 Dist - Bravmann A	1188-1135951797	12/31/05 Dist - Bravmann A	1188-1135951797	118,000	203,000	118,000	203,000	170,749
ASC1090	1/5/2006	801,972	Gabriel Capital LP - Morgan Stanley xx-x3003	MSYSAF0002683	TRANSFER BETWEEN ACCOUNTS FUNDS PAID	TRANSFER BETWEEN ACCOUNTS FUNDS RECEIVED	1/1/06 Dist - Prywes	11DF-1136556684	1/1/06 Cont - Prywes	1861-1136555577	-	-	801,972	801,972	401,787
ASC1107	1/5/2006	1,000,000	Gabriel Capital LP - Morgan Stanley xx-x3003	MSYSAF0002683	TRANSFER BETWEEN ACCOUNTS FUNDS PAID	TRANSFER BETWEEN ACCOUNTS FUNDS RECEIVED	1/1/06 Dist - KS Family	11DF-1136556684	1/1/06 Cont - KS Family	1861-1136555577	-	-	-	1,000,000	2,288
ASC1108	1/5/2006	750,000	Gabriel Capital LP - Morgan Stanley xx-x3003	MSYSAF0002683	TRANSFER BETWEEN ACCOUNTS FUNDS PAID	TRANSFER BETWEEN ACCOUNTS FUNDS RECEIVED	1/1/06 Dist - MCNY	11DF-1136556684	1/1/06 Cont - MCNY	1861-1136555577	-	-	-	410,938	1,716
ASC1211	7/12/2006	25,000,000	Gabriel Capital LP - Morgan Stanley xx-x3003	MSYSAF0002826	TRANSFER FUNDS FUNDS PAID	TRANSFER FUNDS FUNDS RECEIVED	Wire to GC MDFF Investment	13ED-1152798689	Wire from ASP	1AD3-1152798742	-	-	-	-	-
ASC1234	10/5/2006	2,000,000	Gabriel Capital LP - Morgan Stanley xx-x3003	MSYSAF0002895	FROM ACCT REDACTED3021 TO ACCT REDACTED3003 FUNDS PAID	FROM ACCT REDACTED3021 TO ACCT REDACTED3003 FUNDS RECEIVED	10/1 Dist - Sandalwood A	146F-1160147237	10/1 Cont - Sandalwood A (fr ASP)	1BAC-1160145975	-	-	-	-	-
ASC1235	10/5/2006	9,000,000	Gabriel Capital LP - Morgan Stanley xx-x3003	MSYSAF0002895	FROM ACCT REDACTED3021 TO ACCT REDACTED3003 FUNDS PAID	FROM ACCT REDACTED3021 TO ACCT REDACTED3003 FUNDS RECEIVED	10/1 Dist - Sandalwood B	146F-1160147237	10/1 Cont - Sandalwood B (fr ASP)	1BAC-1160145975	-	-	-	-	-
ASC1382	7/5/2007	659,389	Gabriel Capital LP - Morgan Stanley xx-x3003	MSYSAA0001582	FROM REDACTED3021 TO REDACTED3003 - REDACTED4320 - REDACTED0618 FUNDS PAID	FROM REDACTED3021 TO REDACTED3003 - REDACTED4320 - REDACTED0618 FUNDS RECEIVED	7/1 Dist - Levy Fam (to GC)	170E-1183734447	7/1 Cont - Levy Fam (from ASP)	1F85-1183733011	-	-	-	-	-
ASC1383	7/5/2007	5,000,000	Gabriel Capital LP - Morgan Stanley xx-x3003	MSYSAA0001582	FROM REDACTED3021 TO REDACTED3003 - REDACTED4319 - REDACTED0618 FUNDS PAID	FROM REDACTED3021 TO REDACTED3003 - REDACTED4319 - REDACTED0618 FUNDS RECEIVED	7/1 Dist - Sandalwood B (to GC)	170E-1183734447	7/1 Cont - Sandalwood B (from ASP)	1F85-1183733011	-	-	-	-	-
ASC1385	7/9/2007	1,500,000	Gabriel Capital LP - Morgan Stanley xx-x3003	MSYSAA0001583	TRANSFER FUNDS FUNDS PAID	TRANSFER FUNDS FUNDS RECEIVED	*Transaction not found in QuickBooks*		7/1 Cont - Born	1F99-1184080072	-	-	-	-	-
ASC1386	7/9/2007	1,500,000	Gabriel Capital LP - Morgan Stanley xx-x3003	MSYSAA0001583	TRANSFER FUNDS FUNDS PAID	TRANSFER FUNDS FUNDS RECEIVED	*Transaction not found in QuickBooks*		7/1 Cont - Born Realty	1F99-1184080072	-	-	-	-	-

EXHIBIT 13.3

Subsequent Transfers from Ascot Partners to Gabriel Capital

FTI ID	Date	Amount	Gabriel Capital Bank Account	Bates Reference Gabriel Capital Bank Account	Description Per Morgan Stanley Account Statement - AS REDACTED	Description Per Gabriel Capital Bank Account Statement - AS REDACTED	Memo Per Ascot Partners QuickBooks	TxnID per Ascot Partners QuickBooks	Memo Per Gabriel Capital QuickBooks	TxnID per Gabriel Capital QuickBooks		Subsequent Transfer Amounts [1]				
											LIFO	FIFO	LIBR	Restated LIBR	Proportionality
ASC1420	10/5/2007	772,542	Gabriel Capital LP - Morgan Stanley xx-x3003	MSYSAA0001642	FROM REDACTED3021 TO REDACTED3003 - REDACTED2559 - REDACTED0618 FUNDS PAID	FROM REDACTED3021 TO REDACTED3003 - REDACTED2559 - REDACTED0618 FUNDS RECEIVED	10/1 Dist - Falk (to GC)	17D2-1191856597	10/1 Cont - Falk (from ASP)	2071-1191856381		-	-	-	-	-
ASC1421	10/5/2007	1,164,768	Gabriel Capital LP - Morgan Stanley xx-x3003	MSYSAA0001642	FROM REDACTED3021 TO REDACTED3003 - REDACTED2558 - REDACTED0618 FUNDS PAID	FROM REDACTED3021 TO REDACTED3003 - REDACTED2559 - REDACTED0618 FUNDS RECEIVED	10/1 Dist - Falk (to GC)	17D2-1191856597	10/1 Cont - Falk (from ASP)	2071-1191856381		-	-	-	-	-
		$ 73,421,655									$	118,000	$ 418,000	$ 919,972	$ 2,630,910	$ 757,381

[1] The transactions in the Ascot Partners MS Account from December 2003 through February 2009 and the results of my analyses of these transactions using the five tracing methods are set forth in an Excel spreadsheet titled "Ascot Partners MS Account Activity and Analysis," which is attached as **Exhibit 12**.

EXHIBIT 13.4

Subsequent Transfers from Ascot Partners to GCC

| | | | | | | | | | | | | Subsequent Transfer Amounts [1] | | | | |
FTI ID	Date	Amount	GCC Bank Account	BATES REFERENCE GCC Bank Account	Description Per Morgan Stanley Account Statement - AS REDACTED	Description Per GCC Bank Account Statement - AS REDACTED	Memo Per Ascot Partners QuickBooks	TxnID per Ascot Partners QuickBooks	Memo Per GCC QuickBooks	TxnID per GCC QuickBooks	GCC Fee [2]	LIFO	FIFO	LIBR	Restated LIBR	Proportionality
ASC640	12/2/2003	3,820,357	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023481	TRANS PER CLIENT (MA) FUNDS PAID	TRANS PER CLIENT (MA) FUNDS RECEIVED	TO GCC - DIV W/H & 2003 FEE ADVANCE	C0E-1070910137	FROM ASCOT LP - DIV W/H & FEE ADVANCE	9258-1070909948	Partial [3]	3,820,357	3,817,888	3,817,888	3,820,357	3,818,471
ASC641	12/15/2003	1,000,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023482	TRANS PER CLIENT (MA) FUNDS PAID	TRANS PER CLIENT (MA) FUNDS RECEIVED	PARTIAL PYMNT OF 2003 MF TO GCC	C22-1072832486	2003 MF ADVANCE FROM ASP	927C-1071501822	✔	1,000,000	1,000,000	1,000,000	1,000,000	999,506
ASC642	12/17/2003	100,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023482	TRANS PER CLIENT (MA) FUNDS PAID	TRANS PER CLIENT (MA) FUNDS RECEIVED	PARTIAL PAYMENT OF 2003 MF TO GCC	C1C-1072135748	2003 MF FROM ASCOT	9306-1072135668	✔	100,000	100,000	100,000	100,000	99,951
ASC648	12/29/2003	1,000,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023482	TRANS PER CLIENT (MA) FUNDS PAID	TRANS PER CLIENT (MA) FUNDS RECEIVED	2003 MF ADVANCE TO GCC	C19-1071501630	2003 ASP MGMNT FEE	934B-1072831495	✔	894,216	450,000	344,216	1,000,000	948,514
ASC652	12/30/2003	11,082,045	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023483	TRANSFER PER M. AUTERA FUNDS PAID	TRANSFER PER M. AUTERA FUNDS RECEIVED	PAYMENT OF 2003 MGMNT FEES TO GCC	C25-1072881130	2003 MGMT FEE PAID	935A-1072879972	✔	10,172,045	11,082,045	10,172,045	11,079,643	9,755,187
ASC653	12/30/2003	5,000,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023483	FROM REDACTED3021 TO REDACTED0072 FUNDS PAID	FROM REDACTED3021 TO REDACTED0072 FUNDS RECEIVED	*Transaction not found in QuickBooks*		*Transaction not found in QuickBooks*			1,013,382	550,067	1,565,851	-	1,378,371
ASC712	1/7/2004	115,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023500	CASH TRSF FUNDS PAID	CASH TRSF FUNDS RECEIVED	1/1 AUTERA	C63-1074710944	JEM FROM MEA FOR CERBERUS ASIA II CALL	9418-1074707500		-	-	-	-	-
ASC722	2/18/2004	91,923	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023509	TRANS PER CLIENT (MA) FUNDS PAID	TRANS PER CLIENT (MA) FUNDS RECEIVED	PYMNT OF 2003 MF BALANCE	CA6-1077832277	PYMNT OF BAL OF 2003 ASCOT MF	9516-1077830319	✔	-	-	-	-	-
ASC723	2/24/2004	1,500,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023509	TRANS PER CLIENT (MA) FUNDS PAID	TRANS PER CLIENT (MA) FUNDS RECEIVED	*Transaction not found in QuickBooks*		*Transaction not found in QuickBooks*			-	-	-	-	-
ASC741	3/31/2004	524,441	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023518	TRANS PER CLIENT (MA) FUNDS PAID	TRANS PER CLIENT (MA) FUNDS RECEIVED	1ST QTR EXP PYMNT	D32-1080836762	EXP FROM ASP	96EC-1080833017		-	-	-	-	-
ASC772	4/14/2004	1,300,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023526	TRANS PER CLIENT (MA) FUNDS PAID	TRANS PER CLIENT (MA) FUNDS RECEIVED	MGMT FEE ADVANCE - 50%	D40-1082141481	JEM FROM ASP - MGMNT FEE DRAW	9718-1082124046	✔	-	-	-	-	-
ASC773	4/15/2004	100,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023527	TRANS PER CLIENT (MA) FUNDS PAID	TRANS PER CLIENT (MA) FUNDS RECEIVED	MGMT FEE ADVANCE - 50%	D40-1082141481	JEM FROM ASP MGMNT FEE DRAW	9718-1082124046	✔	-	-	-	-	-
ASC778	5/4/2004	1,150,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023534	2004 FEE (MA) FUNDS PAID	2004 FEE (MA) FUNDS RECEIVED	MF ADVANCE TO JEM	D88-1084371314	ASP FEE ADVANCE	97ED-1084369142	✔	-	-	-	-	-
ASC779	5/18/2004	317,281	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023535	INTERCO BALANCES (MA) FUNDS PAID	INTERCO BALANCES (MA) FUNDS RECEIVED	PAY BALANCE GCC	D90-1084997714	RECD BAL	989C-1084995574		-	-	-	-	-
ASC781	6/1/2004	800,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023544	REDACTED3003-REDACTED3021 FUNDS PAID	REDACTED3021 FUNDS RECEIVED	MF ADVANCE TO GP	DA5-1087566382	2004 FEE ADVANCE - ASCOT LP	99E1-1087566568	✔	-	-	-	-	-
ASC784	6/24/2004	10,000	Gabriel Capital Corporation JPMC xxx-xx2994	GCC-P 0832012	ICE // PAY GABRIEL CAPITAL CORP FUNDS PAID	CHIPS Credit VIA: CITIBANK /0008 B/O: ASCOT PARTNERS, L.P. ATTN: EZR NEW YORK NY 100222605 USA REF: NBNF = GABRIEL CAPITAL CORPORATI ON NEW YORK NY 10022-/AC-REDACTED29 94 ORG=/038230215 NEW YORK NY 10022 2605 USA OGB =/REDACTED0774 1221 AVE OF SSN: REDACTED7882	TO GCC	DB0-1088607691	FROM ASP	9A66-1088608109		-	-	-	-	-
ASC793	6/30/2004	100,000	Gabriel Capital Corporation JPMC xxx-xx2994	GCC-P 0832012	ICE // PAY GABRIEL CAPITAL CORP FUNDS PAID	CHIPS Credit VIA: CITIBANK /0008 B/O: ASCOT PARTNERS, L.P. ATTN: EZR NEW YORK NY 100222605 USA REF: NBNF = GABRIEL CAPITAL CORPORATI ON NEW YORK NY 10022-/AC-REDACTED29 94 ORG=/038230215 NEW YORK NY 10022 2605 USA OGB —/REDACTED0774 1221 AVE OF SSN: REDACTED1482	JEM 2004 MF ADVANCE - PAID GCC	DB7-1088612375	JEM FROM ASP - MF DRAW	9A6D-1088611926	✔	-	-	-	-	-
ASC815	7/13/2004	517,943	Gabriel Capital Corporation JPMC xxx-xx2994	GCC-P 0832118	ICE // PAY GABRIEL CAPITAL COR FUNDS PAID	CHIPS Credit VIA: CITIBANK /0008 B/0: ASCOT PARTNERS, L.P. ATTN: EZR NEW YORK NY 100222605 USA REF: NBNF = GABRIEL CAPITAL CORPORATI ON NEW YORK NY 10022-/AC-REDACTED29 94 ORG =7038230215 NEW YORK NY 10022 2605 USA OGB=/REDACTED0774 1221 AVE OF SSN: REDACTED0926	PYMNT OF BALANCE	DDF-1090963403	FROM ASP - DIV W/H PYMNT	9B31-1090961673		-	-	-	-	-
ASC823	8/10/2004	170,932	Gabriel Capital Corporation JPMC xxx-xx2994	GCC-P 0832134	ICE // PAY GABRIEL CAPITAL CORP FUNDS PAID	CHIPS Credit VIA: CITIBANK /0008 B/O: ASCOT PARTNERS, L.P. ATTN: EZR NEW YORK NY 100222605 USA REF: NBNF = GABRIEL CAPITAL CORPORATI ON NEW YORK NY 10022-/AC-REDACTED96 77 ORG=/038230215 NEW YORK NY 10022 2605 USA OGB=/REDACTED0774 1221 AVE OF SSN: REDACTED0805	PAY GCC FOR DIV W/H	E1D-1095104598	FROM ASP - DIV W/H	9BB0-1092316358		-	-	-	-	-
ASC825	9/9/2004	1,300,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023559	BETWEEN ACCOUNTS FUNDS PAID	BETWEEN ACCOUNTS FUNDS RECEIVED	MGMNT FEE ADVANCE TO JEM	E21-1095275139	FROM JEM - 2004 ASP MGMT FEE ADVANCE	9D01-1095275540	✔	-	-	-	-	-

EXHIBIT 13.4

Subsequent Transfers from Ascot Partners to GCC

| | | | | | | | | | | | | Subsequent Transfer Amounts [1] | | | | |
FTI ID	Date	Amount	GCC Bank Account	BATES REFERENCE GCC Bank Account	Description Per Morgan Stanley Account Statement - AS REDACTED	Description Per GCC Bank Account Statement - AS REDACTED	Memo Per Ascot Partners QuickBooks	TxnID per Ascot Partners QuickBooks	Memo Per GCC QuickBooks	TxnID per GCC QuickBooks	GCC Fee[2]	LIFO	FIFO	LIBR	Restated LIBR	Proportionality
ASC828	9/27/2004	300,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023559	FUNDING ARIEL FUNDS PAID	FUNDING ARIEL FUNDS RECEIVED	MF ADVANCE TO JEM - VIA GCC	E27-1096404834	JEM FROM ASP MF	9D68-1096402877	✔	-	-	-	-	-
ASC835	9/30/2004	137,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023559	B/T ACCOUNTS FUNDS PAID	B/T ACCOUNTS FUNDS RECEIVED	2004 MF ADVANCE PYMNT	E2D-1096642587	2004 ASP MF AND PAYABLE BALANCE	9D83-1096640103	✔	-	-	-	-	-
ASC849	10/22/2004	500,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023566	JOURNALS ASCOT TO GABRIEL FUNDS PAID	JOURNALS ASCOT TO GABRIEL FUNDS RECEIVED	2004 MF ADVANCE TO JEM	E4E-1098896849	JEM - ASP MF ADVANCE	9E8B-1098896676	✔	-	-	-	-	-
ASC852	11/5/2004	1,200,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023573	2004 MF FUNDS PAID	2004 MF FUNDS RECEIVED	TO JEM - 2004 FEE ADVANCE	E6F-1100212841	FROM JEM - ASP MF ADVANCE	9F0A-1100212047	✔	-	-	-	-	-
ASC853	11/8/2004	1,000,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023573	FUNDING GABRIEL 50% FEE FUNDS PAID	FUNDING GABRIEL 50%FEE FUNDS RECEIVED	TO JEM - 2004 FEE ADVANCE	E6F-1100212841	ASP 2004 FEE ADVANCE	9F0A-1100212047	✔	-	-	-	-	-
ASC856	12/13/2004	1,800,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023581	JOURNALS PER WIRE FUNDS PAID	JOURNALS PER WIRE FUNDS RECEIVED	MF DRAW @50%	E76-1102961853	DRAW ON 2004 MF	9FBE-1102961342	✔	-	-	-	-	-
ASC869	12/28/2004	11,098,549	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023582	TRANSFER BETWEEN ACCOUNTS FUNDS PAID	TRANSFER BETWEEN ACCOUNTS FUNDS RECEIVED	TO PAY 2004 MF TO GCC	E97-1104329724	2004 MF PAID	A0ED-1104330557	✔	-	-	-	-	-
ASC873	12/29/2004	3,654	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023583	JOURNALS BETWEEN ACCOUNTS FUNDS RECEIVED	JOURNALS BETWEEN ACCOUNTS FUNDS RECEIVED	PAYMENT OF DIV W/H BY GCC	E9C-1104332226	ASCOT PARTNERS, LP 13-3693341 W/H 8109-B	A0C9-1104193983		-	-	-	-	-
ASC892	1/4/2005	87,144	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023592	2004 FEES FUNDS PAID	2004 FEES FUNDS RECEIVED	PAY BALANCE OF 2004 MF	EEA-1105568081	2004 ASP MF PAID	A1A4-1105548347	✔	-	-	-	-	-
ASC914	1/7/2005	180,000	Gabriel Capital Corporation JPMC xxx-xx2994	GCC-P 0828079	ICE // PAY GABRIEL CAPITAL COR FUNDS PAID	Fedwire Credit VIA: CITIBANK /021000089 B/O: ASCOT PARTNERS, L.P, NEW YORKNY100222605USA REF: CHASE NYC/CTR/BNF = GABRIEL CAPI TAL CORPORATION NEW YORK NY 10022-/ AC-REDACTED9677 RFB = 0/B CITIBANK NY C BBI —/BNF/ASCOT/TIME/16:11 IMAD: REDACTED5365	1/1/05 TO FROMME IRA	EF6-1105570039	FROM ASP - FROMME REIMBURSE	A1B8-1105553201		-	-	-	-	-
ASC916	1/7/2005	13,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023592	FUNDING GABRIEL FUNDS PAID	FUNDING GABRIEL FUNDS RECEIVED	1/1/05 TO SOLOVEITCHIK	EF6-1105570039	JEM FROM SOLOVEITCHIK - VIA ASP - CERBERUS ASIA	A1B8-1105553201		-	-	-	-	-
ASC967	4/28/2005	1,292,610	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023617	REIMBURSE FOR PAYMENTS FUNDS PAID	REIMBURSE FOR PAYMENTS FUNDS RECEIVED	Reimburse GCC for fees/distributions	101A-1114782539	Fees from ASP (Partners/BDO)	A632-1114782358	✔	-	-	-	-	-
ASC970	5/25/2005	3,896,505	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023626	MF @ 50% FUNDS PAID	MF @ 50% FUNDS RECEIVED	1/1-4/30 MF @ 50%	1022-1117113803	1/1-4/30 MF @ 50% - ASP	A75C-1117115012	✔	-	-	-	-	-
ASC974	6/30/2005	263,184	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023635	W/H AND AUDIT FUNDS PAID	W/H AND AUDIT FUNDS RECEIVED	W/H & Audit paid - GCC	1034-1120231150	W/H & Audit - Ascot Partners	A8B9-1120230637		-	-	-	-	-
ASC1011	7/18/2005	2,000,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023644	GOOD 2005 MF POSTING FUNDS PAID	GOOD 2005 MF POSTING FUNDS RECEIVED	2005 MF Fee Draw	1080-1121780823	ASP 2005 Mgmt Fee Draw	A976-1121779787	✔	-	-	-	-	-
ASC1015	8/2/2005	327,221	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023652	WITHHOLDING PAYMENT FUNDS PAID	WITHHOLDING PAYMENT FUNDS RECEIVED	To GCC for W/H Payment	10D4-1123078756	Fr ASP for W/H Payment	AA5A-1123078616		-	-	-	-	-
ASC1016	8/12/2005	100,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023652	2005 FEE ADVANCE FUNDS PAID	2005 FEE ADVANCE FUNDS RECEIVED	Mgmt Fee Draw - GCC	10DA-1124112479	ASP Fee Advance	AA7B-1124112384	✔	-	-	-	-	-
ASC1020	9/2/2005	1,000,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023662	TRNSFR FO PPD FEES FUNDS PAID	TRNSFR FO PPD FEES FUNDS RECEIVED	Mgmt Fee Draw - GCC	10ED-1127224101	Ppd Fees - Ascot LP	AB5B-1126012422	✔	-	-	-	-	-
ASC1041	10/18/2005	13,477	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023673	ASP WITHOLDING PAYMENT FUNDS PAID	ASP WITHOLDING PAYMENT FUNDS RECEIVED	Payment to GCC for W/H	1126-1129814413	Payment from ASP for W/H	AD22-1129814298		-	-	-	-	-
ASC1049	11/7/2005	224,509	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023681	DIVIDEND W/H PAYMENT FUNDS PAID	DIVIDEND W/H PAYMENT FUNDS RECEIVED	Dividend W/H Payment - GCC	1163-1131545509	Fr ASP for Div W/H	AE26-1131545365		-	-	-	-	-
ASC1053	12/9/2005	212,269	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023689	TRANSFER FUNDS FUNDS PAID	TRANSFER FUNDS FUNDS RECEIVED	Div W/H payment	117A-1134397642	From ASP for Div W/H payment	AF14-1134397544		-	-	-	-	-
ASC1056	12/28/2005	21,966,981	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023691	JOURNAL BETWEEN ACCOUNTS FUNDS PAID	JOURNAL BETWEEN ACCOUNTS FUNDS RECEIVED	2005 MF to GCC	1183-1135866947	ASP Mgmt Fee	B018-1135866397	✔	21,954,401	18,598,092	18,585,512	21,966,981	19,341,180
ASC1116	1/10/2006	3,001,871	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023701	ASP DIST FUNDS PAID	ASP DIST FUNDS RECEIVED	Reimburse GCC for 1/1 Dist	124D-1136990380	From ASP for 1/1/06 Dist	B0F0-1136990060		2,951,611	3,001,871	2,951,611	3,001,871	2,349,216
ASC1117	1/10/2006	654,537	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023701	ASP DIV W/H PAY FUNDS PAID	ASP DIV W/H PAY FUNDS RECEIVED	Reimburse GCC for Div W/H	124D-1136990380	From ASP for Div W/H	B0F0-1136990060		654,537	654,537	654,537	654,537	512,230
ASC1123	2/9/2006	157,886	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023710	ASP DIV W/H FUNDS PAID	ASP DIV W/H FUNDS RECEIVED	To GCC - Div W/H payment	12A8-1139581832	Div W/H from ASP	B289-1139581756		-	157,886	-	157,886	115,072
ASC1133	3/1/2006	10,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023718	REIMBURSE 2005 AUDIT FEES - REDACTED3904 - REDACTED0618 FUNDS PAID	reimburse 2005 audit fees - REDACTED3904- REDACTED0618 FUNDS RECEIVED	REIMBURSE GCC '05 AUDIT FEES	12CC-1141310827	REIMBURSE - ASP AUDIT FEES	B34A-1141310298		-	10,000	-	10,000	7,189
ASC1138	3/23/2006	244,143	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023719	ASP DIV W/H FUNDS PAID	ASP DIV W/H FUNDS RECEIVED	Div W/H paid	12D3-1143210554	From ASP for div w/h	B440-1143210428		-	244,143	197,903	244,143	169,182

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Subsequent Transfers from Ascot Partners to GCC

												Subsequent Transfer Amounts [1]				
FTI ID	Date	Amount	GCC Bank Account	BATES REFERENCE GCC Bank Account	Description Per Morgan Stanley Account Statement - AS REDACTED	Description Per GCC Bank Account Statement - AS REDACTED	Memo Per Ascot Partners QuickBooks	TxnID per Ascot Partners QuickBooks	Memo Per GCC QuickBooks	TxnID per GCC QuickBooks	GCC Fee [2]	LIFO	FIFO	LIBR	Restated LIBR	Proportionality
ASC1164	4/17/2006	681,248	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023727	ASP DIV WH FUNDS PAID	ASP DIV WH FUNDS RECEIVED	Pay Div W/H - GCC	131D-1145366619	From ASP for Div W/H	B595-1145289234		-	681,248	681,248	681,248	647,379
ASC1173	5/9/2006	2,685	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023735	TRANSFER FUNDS FUNDS PAID	TRANSFER FUNDS FUNDS RECEIVED	Reimburse GCC for tax penalty paid in '05	1376-1147266831	Reimburse from ASP for '05 tax penalty	B63A-1147266678		-	2,685	-	2,685	2,433
ASC1174	5/9/2006	207,463	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023735	ASP MGMT (GCC) FUNDS PAID	ASP MGMT (GCC) FUNDS RECEIVED	Pay GCC 2005 Mgmt fee balance	1376-1147266831	Final ASP Mgmt Fee payment 2005	B63A-1147266678	✔	-	207,463	96,977	207,463	188,004
ASC1177	5/10/2006	358,292	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023735	ASP W/H FUNDS PAID	ASP W/H FUNDS RECEIVED	Div W/H Payment	137E-1147444448	From ASP for Div W/H	B6C8-1147444279		-	358,292	-	358,292	288,576
ASC1961	5/10/2006	30,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023737	ASP AUDIT FEES	ASP AUDIT FEES	Reimburse GCC for '05 Audit fees	137B-1147356056	ASP reimburse audit fees	B647-1147355766		-	30,000	30,000	30,000	24,163
ASC1180	6/5/2006	5,000,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023744	2006 FEE DRAW FUNDS PAID	2006 FEE DRAW FUNDS RECEIVED	2006 Fee draw	138F-1149619190	ASP Fee draw	B760-1149518249	✔	-	864,918	2,962,311	2,624,530	2,321,780
ASC1184	6/28/2006	420,276	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023745	DIV WH ASP PMT FUNDS PAID	DIV WH ASP PMT FUNDS RECEIVED	Div W/H paid to GCC	139D-1151505425	Div W/H paid from ASP	B83F-1151505493		-	-	-	-	-
ASC1185	6/28/2006	37,580	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023745	ASP REDEMPTION FUNDS PAID	ASP REDEMPTION FUNDS RECEIVED	Int exp on redemptions	139D-1151505425	ASP reimburse for redemption int	B83F-1151505493		-	-	-	-	-
ASC1209	7/11/2006	636,417	Gabriel Capital Corporation - JPMC xxx-xx2994	GCC-P 0829127	ICE // PAY GABRIEL CAPITAL COR FUNDS PAID	Fedwire Credit VIA: CITIBANK /021000089 B/O: ASCOT PARTNERS, L.P. NEW YORKNY100222605USA REF: CHASE NYC/CTR/BNF = GABRIEL CAPI TAL CORPORATION NEW YORK NY 10022-/ AC-REDACTED9677 RFB =O/B CITIBANK NY C BBI =/TIME/15:31 IMAD: REDACTED4380	Paid Div W/H	13E5-1152711128	From ASP for Div W/H	B8F6-1152710775		-	-	-	-	-
ASC1212	7/14/2006	3,000,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023757	BETWEEN ACCOUNTS - REDACTED1863 - REDACTED0618 FUNDS PAID	between accounts -REDACTED1863-REDACTED0618 FUNDS RECEIVED	Mgmt Fee draw GCC	13F0-1153144417	ASP Mgmt Fee draw	B966-1153144213	✔	-	-	-	-	-
ASC1217	8/3/2006	5,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023766	AUDIT FEES FUNDS PAID	AUDIT FEES FUNDS RECEIVED	2005 Audit fees paid	1435-1154701445	Ascot audit reimburse	BA36-1154701363		-	-	-	-	-
ASC1218	8/21/2006	223,816	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023767	ASP DIV W/H FUNDS PAID	ASP DIV W/H FUNDS RECEIVED	July Div W/H payment	1439-1156260259	ASP DIV W/H TO PAY	BAF2-1156260923		-	-	-	-	-
ASC1221	9/14/2006	146,641	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023775	ASP DIV W/H FUNDS PAID	ASP DIV W/H FUNDS RECEIVED	August Div W/H paid	144A-1158331014	ASP Reimburse for Div W/H	BBB2-1158330722		-	-	-	-	-
ASC1225	10/3/2006	2,000,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023786	TFR FDS FUNDS PAID	TFR FDS FUNDS RECEIVED	2006 Mgmt fee draw to GCC	1461-1159974738	2006 Fee draw - Ascot Partners	BCA4-1159974494	✔	-	-	-	-	-
ASC1236	10/9/2006	498,237	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023786	ASP DIV W/H FUNDS PAID	ASP DIV W/H FUNDS RECEIVED	Reimburse GCC for Div W/H	1482-1160493980	ASP Reimburse for Div W/H	BD23-1160493206		-	-	-	-	-
ASC1237	10/9/2006	566	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023786	REIMBURSE LEGAL FEES FUNDS PAID	REIMBURSE LEGAL FEES FUNDS RECEIVED	Legal fee paid by GCC	1482-1160493980	ASP Reimburse for legal fees	BD23-1160493206		-	-	-	-	-
ASC1241	11/13/2006	211,851	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023797	ASP DIV W/H FUNDS PAID	ASP DIV W/H FUNDS RECEIVED	Div W/H paid to GCC	14B2-1163516575	ASP Div W/H reimburse	BECA-1163516481		-	-	-	-	-
ASC1242	11/22/2006	2,600,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023797	2006 FEE ADVANCE FUNDS PAID	2006 FEE ADVANCE FUNDS RECEIVED	Fee advance	14B5-1164380520	ASP Fee advance	BEE2-1164380247	✔	-	-	-	-	-
ASC1253	12/28/2006	5,000,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023809	TRANSFER FUNDS FUNDS PAID	TRANSFER FUNDS FUNDS RECEIVED	PARTIAL PYMNT OF 2006 MGMT FEES	14D9-1167331124	2006 ASP MANAGEMENT FEE - PARTIAL	C0EF-1167330173	✔	-	-	-	-	-
ASC1256	12/29/2006	10,104,539	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023810	ASP 2006 MF FUNDS PAID	ASP 2006 MF FUNDS RECEIVED	2006 Mgmt fee paid	14E0-1167758418	2006 ASP Mgmt Fee	C10D-1167753509	✔	10,000,000	5,794,338	5,794,338	10,000,000	7,061,074
ASC1289	1/8/2007	911,611	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023817	ASP DIV W/H FUNDS PAID	ASP DIV W/H FUNDS RECEIVED	Pay Div W/H to GCC	1562-1168353904	From ASP for Div W/H payment	C136-1168353513		-	-	-	-	-
ASC1290	1/8/2007	35,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023817	HAAR REDEMPTION - FUNDS PAID	HAAR REDEMPTION FUNDS RECEIVED	1/1 Dist - Haar	1562-1168353904	From ASP for 1/1 distributions	C136-1168353513		-	-	-	-	-
ASC1291	1/8/2007	100,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023817	WEGIER REDEMPTION FUNDS PAID	WEGIER REDEMPTION FUNDS RECEIVED	1/1 Dist - Wegier	1562-1168353904	From ASP for 1/1 distributions	C136-1168353513		-	-	-	-	-
ASC1292	1/8/2007	210,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023817	FROMME REDEMPTION FUNDS PAID	FROMME REDEMPTION FUNDS RECEIVED	1/1 Dist - Fromme	1562-1168353904	From ASP for 1/1 distributions	C136-1168353513		-	-	-	-	-
ASC1293	1/8/2007	25,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023817	SELIGER REDEMPTION FUNDS PAID	SELIGER REDEMPTION FUNDS RECEIVED	1/1 Dist - Seliger	1562-1168353904	From ASP for 1/1 distributions	C136-1168353513		-	-	-	-	-
ASC1295	1/10/2007	309,623	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023818	2006 MG BALANCE FUNDS PAID	2006 MG BALANCE FUNDS RECEIVED	Pay '06 Mgmt fee balance	1575-1168529964	Pay '06 Mgmt fee balance	C1A8-1168529799	✔	-	-	-	-	-
ASC1307	3/19/2007	255,457	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023833	JAN-FEB DIV W/H FUNDS PAID	JAN-FEB DIV W/H FUNDS RECEIVED	Jan-Feb Div W/H Paid	15F9-1174402356	From ASP for Div W/H	C47D-1174402151		-	-	-	-	-

EXHIBIT 13.4

Subsequent Transfers from Ascot Partners to GCC

FTI ID	Date	Amount	GCC Bank Account	BATES REFERENCE GCC Bank Account	Description Per Morgan Stanley Account Statement - AS REDACTED	Description Per GCC Bank Account Statement - AS REDACTED	Memo Per Ascot Partners QuickBooks	TxnID per Ascot Partners QuickBooks	Memo Per GCC QuickBooks	TxnID per GCC QuickBooks	GCC Fee[2]	Subsequent Transfer Amounts [1]				
												LIFO	FIFO	LIBR	Restated LIBR	Proportionality
ASC1308	3/19/2007	15,371	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023833	DIV W/H ADJ FUNDS PAID	DIV W/H ADJ FUNDS RECEIVED	Div W/H '06 Adjust Paid	15F9-1174402356	From ASP for Div W/H	C47D-1174402151		-	-	-	-	-
ASC1313	3/30/2007	25,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023837	AUDIT FEES (BDO) FUNDS PAID	AUDIT FEES (BDO) FUNDS RECEIVED	Transaction not found in QuickBooks		BDO Audit fee reimburse	C4F2-1175525904		-	-	-	-	-
ASC1314	3/30/2007	26,184	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023837	PROF. FEES (SRZ) FUNDS PAID	PROF. FEES (SRZ) FUNDS RECEIVED	Transaction not found in QuickBooks		SRZ Legal fee reimburse	C4F2-1175525904		-	-	-	-	-
ASC1335	4/11/2007	307,756	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023843	ASP DIV W/H FUNDS PAID	ASP DIV W/H FUNDS RECEIVED	Div W/H paid	1646-1176391959	ASP reimburse Div W/H	C54F-1176390822		-	-	-	-	-
ASC1343	5/22/2007	21,945	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023852	2006 AUDIT PRR FUNDS PAID	2006 AUDIT FEE FUNDS RECEIVED	2006 Audit paid	16B1-1179932586	ASP Audit reimburse	C723-1179932460		-	-	-	-	-
ASC1344	5/22/2007	292,726	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023852	ASP DIV W/H FUNDS PAID	ASP DIV W/H FUNDS RECEIVED	Div W/H paid	16B1-1179932586	ASP Div W/H reimburse	C723-1179932460		-	-	-	-	-
ASC1349	6/27/2007	15,575	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023861	AUDIT/TAX PAID FUNDS PAID	AUDIT/TAX PAID FUNDS RECEIVED	2006 BDO Fees paid (under accrued in '06)	16CB-1183046641	ASP BDO reimburse	C8C3-1182969565		-	-	-	-	-
ASC1350	6/27/2007	188,617	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023861	DIV W/H PAID FUNDS PAID	DIV W/H PAID FUNDS RECEIVED	Div W/H paid	16CB-1183046641	ASP Div W/H paid	C8C3-1182969565		-	-	-	-	-
ASC1387	7/9/2007	100,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023869	7/1 DISTRIBUTION FUNDS PAID	7/1 DISTRIBUTION FUNDS RECEIVED	7/1 Dist - Wegier	172E-1184081251	From ASP for 7/1 Dist check	C936-1184081023		-	-	-	-	-
ASC1388	7/9/2007	82,230	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023869	7/1 DISTRIBUTION FUNDS PAID	7/1 DISTRIBUTION FUNDS RECEIVED	7/1 Dist - Horowitz	172E-1184081251	From ASP for 7/1 Dist check	C936-1184081023		-	-	-	-	-
ASC1389	7/9/2007	6,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023869	7/1 DISTRIBUTION FUNDS PAID	7/1 DISTRIBUTION FUNDS RECEIVED	7/1 Dist - Goldenson IRA	172E-1184081251	From ASP for 7/1 Dist check	C936-1184081023		-	-	-	-	-
ASC1390	7/9/2007	4,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023869	7/1 DISTRIBUTION FUNDS PAID	7/1 DISTRIBUTION FUNDS RECEIVED	7/1 Dist - KS Family	172E-1184081251	From ASP for 7/1 Dist check	C936-1184081023		-	-	-	-	-
ASC1391	7/9/2007	20,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023869	7/1 DISTRIBUTION FUNDS PAID	7/1 DISTRIBUTION FUNDS RECEIVED	7/1 Dist - Haar	172E-1184081251	From ASP for 7/1 Dist check	C936-1184081023		-	-	-	-	-
ASC1393	7/13/2007	4,000,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023869	TRANSFER FUNDS FUNDS PAID	TRANSFER FUNDS FUNDS RECEIVED	GP Fee advance	1789-1184600372	2007 Fee adv - ASP	C9D0-1184600128	✔	-	-	-	-	-
ASC1396	7/30/2007	2,500,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023870	CHRYSLER COMMITTED - REDACTED4042 - REDACTED0618 FUNDS PAID	Chrysler cammitted -REDACTED4042-REDACTED0618 FUNDS RECEIVED	Fee Advance to GCC	178C-1185895722	ASP '07 Fee Advance	CA8C-1185895572	✔	-	-	-	-	-
ASC1399	8/13/2007	939,909	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023879	DIV W/H PAYMENT - REDACTED1601 - REDACTED0618 FUNDS PAID	div w/h payment -REDACTED1601-REDACTED0618 FUNDS RECEIVED	ASF Div W/H paid	1799-1187106920	ASP Reimburse Div W/H	CB2E-1187106807		-	-	-	-	-
ASC1406	9/7/2007	48,692	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023888	ASP DIV W/H - REDACTED2167 - REDACTED0618 FUNDS PAID	asp div w/h - REDACTED2167-REDACTED0618 FUNDS RECEIVED	Div W/H paid	17A9-1189437054	ASP Div W/H reimburse	CC02-1189439665		-	-	-	-	-
ASC1424	10/25/2007	3,500,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023899	2007 FEES EARNED - REDACTED1652 - REDACTED0618 FUNDS PAID	2007 fees earned -REDACTED1652-REDACTED0618 FUNDS RECEIVED	'07 GP Fee advance	17D9-1193406925	2007 Fee Advance - ASP	CE6B-1193406575	✔	-	-	-	-	-
ASC1425	10/25/2007	6,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023899	GOLDENSON 10/1 REDEMPTION - REDACTED1649 - REDACTED0618 FUNDS PAID	goldenson 10/1 redemption - REDACTED1649- REDACTED0618 FUNDS RECEIVED	10/1 Dist - Goldenson	17D9-1193406925	From ASP for Goldenson dist	CE6B-1193406575		-	-	-	-	-
ASC1427	11/2/2007	282,379	Gabriel Capital Corporation - JPMC xxx-xx2994	JPMCMERK-667	ICE // PAY GABRIEL CAPITAL COR FUNDS PAID	Fed Wire Credit Via: Citibank/021000089 B/O: Ascot Partners. UP. New Yorkny100222605USA Ref: Chase Nyc/Ctr/Bnf=Gabriel Capital Corporation New York NY IO022-/AC-REDACTED9677 Rfb=/G/B Citibank Nyc Bbi=/Acc/Mp Div W H/Time/16:53 Imad: REDACTED6419 Tm: REDACTED06rf	DIV W/H PAID	1800-1194274272	Transaction not found in QuickBooks			-	-	-	-	-
ASC1428	11/6/2007	1,000,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023907	TRANSFER FUNDS - REDACTED5239 - REDACTED0618 FUNDS PAID	transfer funds - REDACTED5239-REDACTED0618 FUNDS RECEIVED	Prepaid '07 Mgmt fee	1803-1194449693	ASP Fee advance	CEC3-1194449592	✔	-	-	-	-	-
ASC1430	12/10/2007	35,750	Gabriel Capital Corporation - JPMC xxx-xx2994	JPMCMERK-709	U.S. DOLLARS FUNDS PAID	Fed Wire Credit Via: Citibank/021000089 B/O: .Ascot Partners, LP. New York NY 100222605 USA Ref: Chase Nvc/Ctr/Bnf=Gabricl Capital Corp New York NY 10022-/Ac-REDACTED9677 Rfb=/Q/B CiUbank Nyc llbi=/Time/12:22 Imad: REDACTED3946 Tm: REDACTED44Ff	Div W/H paid	1810-1197385198	Div W/H paid	1810-1197385198		-	-	-	-	-

EXHIBIT 13.4

Subsequent Transfers from Ascot Partners to GCC

| | | | | | | | | | | | | Subsequent Transfer Amounts [1] | | | | |
FTI ID	Date	Amount	GCC Bank Account	BATES REFERENCE GCC Bank Account	Description Per Morgan Stanley Account Statement - AS REDACTED	Description Per GCC Bank Account Statement - AS REDACTED	Memo Per Ascot Partners QuickBooks	TxnID per Ascot Partners QuickBooks	Memo Per GCC QuickBooks	TxnID per GCC QuickBooks	GCC Fee[2]	LIFO	FIFO	LIBR	Restated LIBR	Proportionality
ASC1431	12/18/2007	74	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023916	MISC WRITE OFF - REDACTED1531 REDACTED0618 FUNDS PAID	misc write off - REDACTED1531-REDACTED0618 FUNDS RECEIVED	Write off balance w/ partners	1813-1198161063	Write off ASP balance w/partners	D099-1198160986		-	-	-	-	-
ASC1435	12/27/2007	10,700,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023917	TRANSFER FUNDS - REDACTED5462 - REDACTED0618 FUNDS PAID	transfer funds - REDACTED5462-REDACTED0618 FUNDS RECEIVED	PAYMENT OF 2007 MGMT FEES	181C-1198782595	2007 MANAGEMENT FEES	D127-1198781440	✔	-	-	-	-	-
ASC1440	12/31/2007	5,500,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023919	FROM REDACTED3007 TO REDACTED3021 - REDACTED1654 - REDACTED0618 FUNDS PAID	from REDACTED3007 to REDACTED3021 -REDACTED1654-REDACTED0618 FUNDS RECEIVED	PAY 2007 MGMT FEE	182B-1199116412	2007 ASCOT MGMT FEE	D168-1199115909	✔	-	-	-	-	-
ASC1452	1/3/2008	150,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023927	1/1 ASP DISTRIBUTION REDACTED2624 - REDACTED0618 FUNDS PAID	1/1 asp distribution -REDACTED2624-REDACTED0618 FUNDS RECEIVED	1/1 Dist - Gordian Ltd	1859-1199460999	ASP reimburse for 1/1 Dist	D18D-1199460311		150,000	150,000	150,000	150,000	149,899
ASC1453	1/3/2008	100,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023927	1/1 ASP DISTRIBUTION REDACTED2623 - REDACTED0618 FUNDS PAID	1/1 asp distribution -REDACTED2623-REDACTED0618 FUNDS RECEIVED	1/1 Dist - Weiger	1859-1199460999	ASP reimburse for 1/1 Dist	D18D-1199460311		100,000	100,000	100,000	100,000	99,933
ASC1454	1/3/2008	50,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023927	1/1 ASP DISTRIBUTION REDACTED2622 - REDACTED0618 FUNDS PAID	1/1 asp distribution -REDACTED2622-REDACTED0618 FUNDS RECEIVED	1/1 Dist - Haar	1859-1199460999	ASP reimburse for 1/1 Dist	D18D-1199460311		50,000	50,000	50,000	50,000	49,966
ASC1455	1/3/2008	138,859	Gabriel Capital Corporation - JPMC xxx-xx2994	JPMCMERK-737	U.S. DOLLARS FUNDS PAID	Fed Wire Credit Via: Citibank/021000089 B/O: Ascot Partners, L.P. New York NY 100222605 USA Ref: Chase Nvc/Ctr/Bnf=Gabriel Capital Corp New York .NY 1 0022-/Ac-000000()09677 R11)=0/B Citibank Nyc Bbi=/Time/17:28 Imad: REDACTED7096 Tm: REDACTED03Ff	Dec Div W/H paid in Jan	1856-1199460629	*Transaction not found in QuickBooks*			138,859	138,859	138,859	138,859	138,766
ASC1490	1/8/2008	10,201	Gabriel Capital Corporation - JPMC xxx-xx2994	JPMCMERK-737	U.S. DOLLARS FUNDS PAID	Fed Wire Credit Via: Citibank/021000089 B/O: Ascot Partners, L.P. New York NY 100222605 USA Ref: Chase Nyc/Ctr/Bnf=Gabriel Capital Corp New York NY 10022-/AC-REDACTED9677 Rfb=0/B Citibank Nyc Bbi=/Time/14:20 Imad: REDACTED4299 Tm: REDACTED08Ff	Div W/H PAID	18DC-1199892311	*Transaction not found in QuickBooks*			-	10,201	-	10,201	9,355
ASC1491	1/9/2008	1,092,833	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023928	BALANCE OF 2007 FEE - REDACTED0297 - REDACTED0618 FUNDS PAID	balance of 2007 fee -REDACTED0297-REDACTED0618 FUNDS RECEIVED	Pay 2007 Mgmt fee	18DF-1199982669	Balance of ASP 2007 Mgmt fee	D1F9-1199983443	✔	903,034	1,092,833	903,034	1,092,833	1,002,147
ASC1508	3/6/2008	25,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023946	AUDIT FEES - REDACTED3482 - REDACTED0618 FUNDS PAID	Audit Fees - REDACTED3482-REDACTED0618 FUNDS RECEIVED	BDO '07 payment	1973-1204907210	ASP Audit reimburse	D420-1204907148		-	25,000	-	25,000	22,792
ASC1509	3/6/2008	50,196	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023946	REF ASP DIV WH - REDACTED5784 REDACTED0618 FUNDS PAID	Ref Asp Div WH - REDACTED5784-REDACTED0618 FUNDS RECEIVED	Div W/H paid	1973-1204907210	ASP Div W/H reimburse	D420-1204907148		44,141	50,196	44,141	50,196	45,764
ASC1510	3/27/2008	200	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023947	TRANSFER OF FUNDS - REDACTED2752 - REDACTED0618 FUNDS PAID	transfer of funds -REDACTED2752-REDACTED0618 FUNDS RECEIVED	Delaware fees paid by GCC	1978-1206716624	Ascot legal reimburse	D546-1206716096		200	200	200	200	182
ASC1511	3/27/2008	19,545	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023947	AUDIT FEES 07 - REDACTED2535 - REDACTED0618 FUNDS PAID	audit fees 07 - REDACTED2535-REDACTED0618 FUNDS RECEIVED	'07 Audit fee paid back to GCC	1978-1206716624	Ascot Audit fee reimburse	D546-1206716096		19,545	19,545	19,545	19,545	17,819
ASC1539	4/9/2008	100,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023958	REDACTED0070 - REDACTED0618 FUNDS PAID	REDACTED0070-REDACTED0618 FUNDS RECEIVED	4/1 Dist - Rosner	19C1-1207838165	ASP reimburse for 4/1 dist	D5A3-1207838071		-	-	-	100,000	11,049
ASC1540	4/9/2008	18,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023958	REDACTED0071 - REDACTED0618 FUNDS PAID	REDACTED0071-REDACTED0618 FUNDS RECEIVED	4/1 Dist - Horowitz	19C1-1207838165	ASP reimburse for 4/1 dist	D5A3-1207838071		-	-	-	18,000	1,989
ASC1541	4/22/2008	376,752	Gabriel Capital Corporation - JPMC xxx-xx2994	JPMCMERK-877	U.S. DOLLARS FUNDS PAID	Fed Wire Credit Via: Citibank/021000089 B/O: Ascot Partners, L.P. New York NY 100222605 USA Ref: Chase Nyc/Ctr/Bnf=Gabriel Capital Corp New York NY 10022-/Ac-REDACTED9677 Rfb=O/B Citibank Nyc Bbi=/Acc/Asp Div Wh/Time/17:50 Imad: REDACTED6869 Tm: REDACTED13Ff	Div W/H payment	19C6-1208961079	ASP Div W/H reimburse	D67C-1208960467		-	-	-	376,752	41,626

EXHIBIT 13.4

Subsequent Transfers from Ascot Partners to GCC

												GCC Fee[2]	Subsequent Transfer Amounts [1]				
FTI ID	Date	Amount	GCC Bank Account	BATES REFERENCE GCC Bank Account	Description Per Morgan Stanley Account Statement - AS REDACTED	Description Per GCC Bank Account Statement - AS REDACTED	Memo Per Ascot Partners QuickBooks	TxnID per Ascot Partners QuickBooks	Memo Per GCC QuickBooks	TxnID per GCC QuickBooks			LIFO	FIFO	LIBR	Restated LIBR	Proportionality
ASC1544	5/12/2008	164,042	Gabriel Capital Corporation - JPMC xxx-xx2994	JPMCMERK-917	U.S. DOLLARS FUNDS PAID	Fed Wire Credit Via: Citibank/021000089 BIO: Ascot Partners, L.P. New York NY 100222605 USA Ref: Chase Nyc/Ctr/Bnf=Gabriel Capital Corp New York NY 10022-/AC-REDACTED9677 Rfb=O/B Citibank Nyo Bbi:=/Acc/Asp Div Wh/Time/15:58 Imad: REDACTED5308 Tm: REDACTED33F1	Div W/H paid	1A26-1210687967	Wire from ASP for Div W/H	D79F-1210687853		-	-	-	164,042	18,100
ASC1546	6/17/2008	24,710	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023977	2007 AUDIT REIMBURSE ASP - REDACTED0724 - REDACTED0618 FUNDS PAID	2007 AUDIT REIMBURSE ASP - REDACTED0724- REDACTED0618 FUNDS RECEIVED	Pay Audit Fee 2007	1A2E-1213797281	ASP Audit reimburse	D8CF-1213797170					24,710	2,720
ASC1547	6/17/2008	151,083	Gabriel Capital Corporation - JPMC xxx-xx2994	JPMCMERK-949	U.S. DOLLARS FUNDS PAID	Fed Wire Credit Via: Citibank/021000089 B/O: Ascot Partners, L.P. New York NY 100222605 USA Ref: Chase Nyc/Ctr/Bnf=Gabriel .. Capital Corp New York NY 10022-/Ac-REDACTED9677 Rlb=0/B Citibank Nyc Bbi:=/Time/15:33 Imad: REDACTED5156 Tm: REDACTED69Ff	Pay Div W/H	1A2E-1213797281	From ASP for Div W/H	D8CC-1213729904		-	-	-	151,083	16,629
ASC1575	7/9/2008	100,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023990	REDACTED0277 - REDACTED0618 FUNDS PAID	REDACTED0277-REDACTED0618 FUNDS RECEIVED	7/1 Dist - Wegier	1A80-1215698538	From ASP - Wegier dist	D98A-1215698456		-	100,000	-	100,000	69,253
ASC1578	7/24/2008	1,000,000	Gabriel Capital Corporation - JPMC xxx-xx2994	JPMCMERK-979	2008 FEE ADVANCE ASP - REDACTED0151 - REDACTED0618 FUNDS PAID	Fed Wire Credit Via: Citibank/021000089 B/O: Ascot Partners, L.P. New York NY 100222605 USA Ref: Chase Nyc/Ctr/Bnf=Gabriel Capital Corp New York NY 10022-/Ac-REDACTED9677 R(b=0/B Citibank Nyc Bbi:=/Acc/2008 Fee Advance/Time/11:20 Imad: REDACTED3289 Tm: REDACTED06FI	ASP Fee Advance to GCC Chase	1A8E-1216996550	Payable for ASP Fee Advance	DA55-1216996384	✔	-	1,000,000	735,065	1,000,000	692,527
ASC1579	7/24/2008	1,000,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00023990	U.S. DOLLARS FUNDS PAID	2008 FEE ADVANCE ASP - REDACTED0151- REDACTED0618 FUNDS RECEIVED	ASP Fee Advance to GCC Morgan	1A8E-1216996550	Payable for ASP Fee Advance	DA55-1216996384	✔	-	1,000,000	1,000,000	1,000,000	692,527
ASC1585	8/13/2008	445,395	Gabriel Capital Corporation - JPMC xxx-xx2994	JPMCMERK-1011	U.S. DOLLARS FUNDS PAID	Fed Wire Credit Via: Citibank/021000089 B/O: Ascot Partners, LP. New York NY 100222605 USA Ref: Chase Nyc/Ctr/Bnf=Gabriel Capital Corp New York NY 10022-/Ac-REDACTED9677 Rfb=O/B Citibank Nyc Bbi:=/Time/10:57 Imad: REDACTED2815 Tm: REDACTED26Ff	DIV W/H PAID	1ADC-1218722680	From ASP	DB1E-1218721582			445,395	420,839	445,395	307,864
ASC1595	9/29/2008	53,899	Gabriel Capital Corporation - JPMC xxx-xx2994	JPMCMERK-1039	U.S. DOLLARS FUNDS PAID	Fed Wire Credit Via: Citibank/021000089 B/O: Ascot Partners, L.P. New York NY 100222605 USA Ref: Chase Nyc/Ctr/Bnf=Gabriel Capital Corp New York NY 10022-/AC-REDACTED9677 Rfb=O/B Citibank Nyc Bbi:==/Acc/Div W/H Paid/Time/I1:39 Imad: REDACTED4238 Tm: REDACTED73Ff	Pay Div W/H	1AF3-1222789014	FROM ASP - DIV W/H	DCC3-1222698405		-	53,899	-	53,899	28,167
ASC1615	10/8/2008	20,730	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00024018	REDACTED5428 - REDACTED0618 FUNDS PAID	REDACTED5428-REDACTED0618 FUNDS RECEIVED	10/1 Dist - Horowitz	1B34-1223568398	From ASP for Horowitz 10/1 Dist	DCF8-1223568328		-	20,730	-	20,730	13,615
ASC1618	10/16/2008	2,000,000	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00024018	REDACTED2318 - REDACTED0618 FUNDS PAID	REDACTED2318-REDACTED0618 FUNDS RECEIVED	FEE ADVANCE PAID TO GCC	1B3D-1224180027	Payable for ASP Fee Advance	DD41-1224179870	✔	-	2,000,000	-	2,000,000	790,049
ASC1624	11/7/2008	665,366	Gabriel Capital Corp - Morgan Stanley xx-x3007	MSMERKIN-00024027	REDACTED5953 - REDACTED0618 FUNDS PAID	REDACTED5953-REDACTED0618 FUNDS RECEIVED	Pay Div W/H	1B79-1226342101	ASP Reimburse W/H	DE61-1226341649		-	-	-	665,366	262,495
		$ 152,070,784											$ 53,966,328	$ 53,862,332	$ 52,516,121	$ 64,696,449	$ 54,512,709

[1] The transactions in the Ascot Partners MS Account from December 2003 through February 2009 and the results of my analyses of these transactions using the five tracing methods are set forth in an Excel spreadsheet titled "Ascot Partners MS Account Activity and Analysis," which is attached as **Exhibit 12**.

[2] *See* **Exhibits 17** and **17.2** for further analysis of management fees paid from Defendant Ascot Partners to Defendant GCC.

[3] The total amount of this transaction per Ascot Partners' bank account at Morgan Stanley is $3,820,357.14. The referenced journal entry (TxnID C0E-1070910137) in the Merkin Defendants' QuickBooks records reflects this transaction as $3,450,000 for "2003 MF ADVANCE" and $370,357.14 for "OCT & NOV DIV W/H."

EXHIBIT 16

EXHIBIT 16

Summary of Subsequent Subsequent Transfers from GCC Bank Accounts

SINCE DECEMBER 2003

	Tracing Method					Exhibit
From GCC MS Account	**LIFO**	**FIFO**	**LIBR**	**Restated LIBR**	**Proportionality**	**Exhibit**
Defendant J. Ezra Merkin	$ 1,185,421	$ 1,839,404	$ 1,010,913	$ 3,579,387	$ 2,547,559	16.1
For the benefit of Defendant J. Ezra Merkin	$ 11,821,656	$ 6,265,871	$ 11,601,476	$ 7,864,317	$ 7,636,127	16.2
Total from GCC MS Account	**$ 13,007,077**	**$ 8,105,274**	**$ 12,612,390**	**$ 11,443,704**	**$ 10,183,686**	

	Tracing Method					Exhibit
From GCC JPMC Account	**LIFO**	**FIFO**	**LIBR**	**Restated LIBR**	**Proportionality**	**Exhibit**
Defendant J. Ezra Merkin	$ 53,377	$ 231,623	$ 54,755	$ 1,683,948	$ 264,660	16.3
For the benefit of Defendant J. Ezra Merkin	$ 468	$ 6,305,402	$ 365,861	$ 8,731,673	$ 2,099,673	16.4
Total from GCC JPMC Account	**$ 53,844**	**$ 6,537,025**	**$ 420,616**	**$ 10,415,621**	**$ 2,364,333**	

	Tracing Method				
Total from GCC Bank Accounts	**LIFO**	**FIFO**	**LIBR**	**Restated LIBR**	**Proportionality**
Defendant J. Ezra Merkin	$ 1,238,798	$ 2,071,026	$ 1,065,668	$ 5,263,334	$ 2,812,219
For the benefit of Defendant J. Ezra Merkin[1]	$ 11,822,124	$ 12,571,273	$ 11,967,337	$ 16,595,991	$ 9,735,800
Grand Total from GCC Bank Accounts	**$ 13,060,921**	**$ 14,642,299**	**$ 13,033,005**	**$ 21,859,325**	**$ 12,548,019**

TWO YEAR PERIOD

	Tracing Method					Exhibit
From GCC MS Account	**LIFO**	**FIFO**	**LIBR**	**Restated LIBR**	**Proportionality**	**Exhibit**
Defendant J. Ezra Merkin	$ 224,508	$ 35,351	$ -	$ 500,000	$ 221,419	16.1
For the benefit of Defendant J. Ezra Merkin	$ 6,126,617	$ 1,540,593	$ 5,079,503	$ 2,367,837	$ 3,050,571	16.2
Total from GCC MS Account	**$ 6,351,125**	**$ 1,575,943**	**$ 5,079,503**	**$ 2,867,837**	**$ 3,271,990**	

	Tracing Method					Exhibit
From GCC JPMC Account	**LIFO**	**FIFO**	**LIBR**	**Restated LIBR**	**Proportionality**	**Exhibit**
Defendant J. Ezra Merkin	$ -	$ 152,760	$ -	$ 403,510	$ 71,244	16.3
For the benefit of Defendant J. Ezra Merkin	$ -	$ 5,596,821	$ 341,000	$ 6,686,623	$ 1,403,096	16.4
Total from GCC JPMC Account	**$ -**	**$ 5,749,581**	**$ 341,000**	**$ 7,090,133**	**$ 1,474,340**	

	Tracing Method				
Total from GCC Bank Accounts	**LIFO**	**FIFO**	**LIBR**	**Restated LIBR**	**Proportionality**
Defendant J. Ezra Merkin	$ 224,508	$ 188,111	$ -	$ 903,510	$ 292,663
For the benefit of Defendant J. Ezra Merkin[1]	$ 6,126,617	$ 7,137,413	$ 5,420,503	$ 9,054,460	$ 4,453,667
Grand Total from GCC Bank Accounts	**$ 6,351,125**	**$ 7,325,524**	**$ 5,420,503**	**$ 9,957,970**	**$ 4,746,330**

[1] The following charts detail the Subsequent Subsequent Transfers from the GCC Bank Accounts for the benefit of defendant J. Ezra Merkin under each of the tracing methods

Note: Any differences due to rounding.

SINCE DECEMBER 2003

FBO Transfer Category	Total	Tracing Method				
		LIFO	FIFO	LIBR	Restated LIBR	Proportionality
Ableco Finance LLC	$ 5,491,475	$ 1,209,854	$ -	$ 1,209,854	$ -	$ 50,754
Acquisition Fund	$ 300,000	$ -	$ -	$ -	$ -	$ 3,490
Armand Lindenbaum	$ 1,000,000	$ -	$ -	$ -	$ -	$ -
Ascot Partners (for JEM Gift)	$ 48,000	$ -	$ -	$ -	$ -	$ -
Ascot Partners (for JEM/LKM Trusts)	$ 12,000	$ 12,000	$ -	$ -	$ 12,000	$ 4,728
Ascot Partners (for Quinton Loan)	$ 50,000	$ -	$ -	$ -	$ -	$ -
ASP IV Alternative Investments / American Securities	$ 1,516,431	$ 14,573	$ -	$ 14,573	$ 122,555	$ 19,712
BLMIS / FFC Ben Heller (1H0022)	$ 5,000,000	$ -	$ -	$ -	$ -	$ -
Centerpoint Venture	$ 1,200,000	$ -	$ -	$ -	$ 75,000	$ 10,944
Cerberus Asia Partners Series II	$ 14,691,713	$ 3,905,482	$ 3,114,320	$ 4,220,708	$ 3,450,000	$ 3,383,050
Cerberus Firm Investors LLC	$ 36,250,000	$ -	$ -	$ 51,026	$ -	$ 2
CG Investor LLC	$ 35,787,269	$ -	$ -	$ -	$ -	$ 3,639
Cody Realty	$ 2,400	$ -	$ -	$ -	$ -	$ 3
Columbia Capital Equity	$ 1,221,407	$ 44,141	$ -	$ 55,970	$ 75,196	$ 7,481
D. Kestenbaum (JEM Loan)	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 481,361
FP GP Splitter LLC	$ 206,760	$ -	$ -	$ -	$ -	$ 0
Israel Healthcare Vent	$ 700,000	$ -	$ -	$ -	$ -	$ 1
JEM Art	$ 94,916,695	$ 5,782,476	$ 1,192,833	$ 4,877,481	$ 1,092,833	$ 2,877,314
JEM German Lessons	$ 1,250	$ -	$ -	$ -	$ -	$ -
Lindsay Goldberg	$ 2,738,579	$ -	$ 44,506	$ -	$ 87,926	$ 12,393
Loeb and Loeb	$ 250,000	$ -	$ -	$ -	$ -	$ -
Lone Cascade	$ 8,839,000	$ -	$ -	$ -	$ -	$ -
Merkin Venture Management	$ 3,650,113	$ -	$ 324,231	$ 24,393	$ 372,158	$ 205,886
Odeon Capital Partners	$ 105,000	$ 13,176	$ -	$ 80,728	$ -	$ 17,191
Piping Brook	$ 5,040,000	$ -	$ 75,196	$ -	$ -	$ 30,340
Post Capital Equity	$ 219,126	$ -	$ -	$ -	$ 40,000	$ 3,940
Prospect Venture	$ 1,041,250	$ 39,954	$ 35,000	$ 89,954	$ 92,500	$ 43,649
Quadrangle Capital	$ 423,448	$ -	$ -	$ -	$ -	$ 5,263
RHO Ventures IV	$ 387,500	$ -	$ -	$ -	$ -	$ 559
Roark Capital Partners	$ 725,705	$ -	$ -	$ -	$ 41,076	$ 2,759
SBZ Partners	$ 100,000	$ -	$ -	$ -	$ -	$ -
Sevin Rosen Fund VII, L.P.	$ 1,236,600	$ -	$ 66,104	$ 68,515	$ 48,228	$ 48,703
Tax Payments	$ 37,669,934	$ 468	$ 5,981,171	$ 341,468	$ 8,359,516	$ 1,893,787
Teddy Gross	$ 30,000	$ -	$ -	$ -	$ -	$ -
Tishman Speyer	$ 12,103,381	$ -	$ 1,028,780	$ 432,668	$ 1,654,253	$ 407,119
Trevi Health Ventures	$ 3,929,713	$ 300,000	$ 209,132	$ -	$ 572,751	$ 221,731
Tsai Real Estate Venture	$ 232,527	$ -	$ -	$ -	$ -	$ -
Total	**$ 277,617,273**	**$ 11,822,124**	**$ 12,571,273**	**$ 11,967,337**	**$ 16,595,991**	**$ 9,735,800**

EXHIBIT 16

TWO YEAR PERIOD

FBO Transfer Category	Total	Tracing Method				
		LIFO	FIFO	LIBR	Restated LIBR	Proportionality
Ableco Finance LLC	$ -	$ -	$ -	$ -	$ -	$ -
Acquisition Fund	$ -	$ -	$ -	$ -	$ -	$ -
Armand Lindenbaum	$ -	$ -	$ -	$ -	$ -	$ -
Ascot Partners (for JEM Gift)	$ 48,000	$ -	$ -	$ -	$ -	$ -
Ascot Partners (for JEM/LKM Trusts)	$ -	$ -	$ -	$ -	$ -	$ -
Ascot Partners (for Quinton Loan)	$ -	$ -	$ -	$ -	$ -	$ -
ASP IV Alternative Investments / American Securities	$ 1,218,476	$ -	$ -	$ -	$ 122,555	$ 7,894
BLMIS / FFC Ben Heller (1H0022)	$ -	$ -	$ -	$ -	$ -	$ -
Centerpoint Venture	$ 475,000	$ -	$ -	$ -	$ 75,000	$ 4,183
Cerberus Asia Partners Series II	$ -	$ -	$ -	$ -	$ -	$ -
Cerberus Firm Investors LLC	$ -	$ -	$ -	$ -	$ -	$ -
CG Investor LLC	$ 35,787,269	$ -	$ -	$ -	$ -	$ 3,639
Cody Realty	$ 2,400	$ -	$ -	$ -	$ -	$ 3
Columbia Capital Equity	$ 718,195	$ 44,141	$ -	$ 55,970	$ 75,196	$ 7,032
D. Kestenbaum (JEM Loan)	$ -	$ -	$ -	$ -	$ -	$ -
FP GP Splitter LLC	$ 8,741	$ -	$ -	$ -	$ -	$ -
Israel Healthcare Vent	$ 700,000	$ -	$ -	$ -	$ -	$ 1
JEM Art	$ 49,529,229	$ 5,782,476	$ 1,192,833	$ 4,877,481	$ 1,092,833	$ 2,660,907
JEM German Lessons	$ -	$ -	$ -	$ -	$ -	$ -
Lindsay Goldberg	$ 1,701,138	$ -	$ 44,506	$ -	$ 87,926	$ 12,024
Loeb and Loeb	$ -	$ -	$ -	$ -	$ -	$ -
Lone Cascade	$ -	$ -	$ -	$ -	$ -	$ -
Merkin Venture Management	$ 1,865,356	$ -	$ -	$ -	$ 31,772	$ 117,677
Odeon Capital Partners	$ -	$ -	$ -	$ -	$ -	$ -
Piping Brook	$ 3,000,000	$ -	$ 75,196	$ -	$ -	$ 30,336
Post Capital Equity	$ 179,126	$ -	$ -	$ -	$ -	$ -
Prospect Venture	$ 380,000	$ -	$ 15,000	$ 50,000	$ 52,500	$ 15,308
Quadrangle Capital	$ -	$ -	$ -	$ -	$ -	$ -
RHO Ventures IV	$ 56,250	$ -	$ -	$ -	$ -	$ 559
Roark Capital Partners	$ 417,456	$ -	$ -	$ -	$ 41,076	$ 2,322
SBZ Partners	$ -	$ -	$ -	$ -	$ -	$ -
Sevin Rosen Fund VII, L.P.	$ 275,255	$ -	$ 3,926	$ 12,500	$ 17,500	$ 8,139
Tax Payments	$ 14,315,451	$ -	$ 5,596,821	$ 341,000	$ 6,654,850	$ 1,285,419
Teddy Gross	$ -	$ -	$ -	$ -	$ -	$ -
Tishman Speyer	$ 5,175,238	$ -	$ -	$ 83,553	$ 230,500	$ 76,493
Trevi Health Ventures	$ 3,929,713	$ 300,000	$ 209,132	$ -	$ 572,751	$ 221,731
Tsai Real Estate Venture	$ -	$ -	$ -	$ -	$ -	$ -
Total	**$ 119,782,293**	**$ 6,126,617**	**$ 7,137,413**	**$ 5,420,503**	**$ 9,054,460**	**$ 4,453,667**

EXHIBIT 16.1

EXHIBIT 16.1

Subsequent Subsequent Transfers from GCC MS Account to Defendant J. Ezra Merkin

FTI ID	Date	Amount	Defendant J. Ezra Merkin Bank Account	Bates Reference Defendant J. Ezra Merkin Bank Account Statement	Description Per GCC MS Account Statement - AS REDACTED	Memo Per GCC QuickBooks	JEM Receivable Account	TxnID per GCC QuickBooks	Subsequent Subsequent Transfer Amounts				
									LIFO	FIFO	LIBR	Restated LIBR	Proportionality
GCC1320	12/3/2003	50,000	Merrill Lynch xxx-x9P62	GCC-P 0721701	ICE //Pay j. ezra me rkin FUNDS PAID	JEM TO ML&CO	✔	9258-1070909948	50,000	50,000	50,000	50,000	45,966
GCC1323	12/12/2003	50,000	JPMC xxx-xx6726	GCC-P 0714781	ICE //Pay j.ezra mer kin FUNDS PAID	JEM TO CHASE A/C	✔	9279-1071494344	-	50,000	50,000	-	45,966
GCC1333	12/22/2003	45,000	Merrill Lynch xxx-x9P62	GCC-P 0721701	ICE //Pay FUNDS PAID	JEM WIRE TO MLCO - DREW STEFFENS	✔	930F-1072198689	45,000	45,000	45,000	45,000	45,000
GCC1363	1/16/2004	250,000	HSBC xxx-xx4769	GCC-P 0724399	ICE //Pay FUNDS PAID	JEM TO HSBC NEW ACCOUNT	✔	9418-1074707500	-	-	-	250,000	19,785
GCC1377	2/4/2004	50,000	Merrill Lynch xxx-x9P62	GCC-P 0818293	ICE //Pay FUNDS PAID	JEM TO ML&CO ACCOUNT	✔	9507-1076952386	-	-	-	-	2,194
GCC1632	12/15/2004	100,000	HSBC xxx-xx4769	GCC-P 0724452	ICE //PAY J EZRA MER KIN FUNDS PAID	JEM TO HSBC BANK A/C	✔	A073-1103656599	-	-	-	-	-
GCC1734	3/9/2005	300,000	JPMC xxx-xx6726	GCC-P 0715341	ICE //PAY J EZRA MER KIN FUNDS PAID	To fund bank acct	✔	A3C8-1110495546	-	-	-	-	-
GCC1756	4/5/2005	400,000	HSBC xxx-xx4769	GCC-P 0724421	ICE //PAY J EZRA MER KIN FUNDS PAID	HSBC Interest	✔	A4ED-1112792720	-	-	-	-	-
GCC1772	4/20/2005	250,000	JPMC xxx-xx6726	GCC-P 0724388	ICE //PAY J EZRA MER KIN FUNDS PAID	Wire to JEM Chase A/C	✔	A5D9-1114103943	-	-	-	-	-
GCC1853	6/28/2005	200,000	Unknown	n/a	ICE //PAY J EZRA MER KIN FUNDS PAID	Wire - Fund Ken Donn A/C	✔	A84C-1120054304	-	-	-	-	-
GCC1903	7/25/2005	750,000	Wachovia Securities xxxx-8463	GCC-P 0721097	ICE //PAY J EZRA MER KIN FUNDS PAID	Fund Bank Acct Wachovia	✔	A9FB-1122383572	-	-	-	-	-
GCC1905	7/27/2005	250,000	HSBC xxx-xx4769	GCC-P 0724388	ICE //PAY J. EZRA ME RKIN FUNDS PAID	Wire to JEM HSBC	✔	AA19-1122642745	-	-	-	-	-
GCC1906	7/29/2005	50,000	Merrill Lynch xxx-x9P62	GCC-P 0721369	ICE //PAY EZRA MERKI N AND LAU FUNDS PAID	Wire to JEM @ Mellon Bank	✔	AA1E-1122904045	-	-	-	-	-
GCC2016	11/28/2005	100,000	HSBC xxx-xx4769	GCC-P 0724378	ICE //PAY EZRA MERKI N FUNDS PAID	Wire to JEM HSBC	✔	AEBC-1133281152	-	-	-	-	-
GCC2052	12/21/2005	100,000	Merrill Lynch xxx-x9P62	GCC-P 0728451	ICE //Pay EZRA MERKI N AND LAU FUNDS PAID	Wire - JEM/LKM Merrill Account	✔	AFD3-1135260759	-	-	-	-	-
GCC2068	12/29/2005	50,000	Merrill Lynch xxx-x9P62	GCC-P 0728451	ICE //PAY EZRA MERKI N AND LAU FUNDS PAID	Wire to JEM Merrill Lynch A/C	✔	B0AE-1135882714	-	-	-	50,000	48,136
GCC2071	12/29/2005	125,000	HSBC xxx-xx4769	GCC-P 0724368	ICE //PAY J EZRA MER KIN FUNDS PAID	Fund HSBC - JEM	✔	B018-1135866397	125,000	125,000	125,000	125,000	120,340
GCC2088	12/30/2005	12,812,453	JPMC xxx-xx6726	GCC-P 0719898 / JPMCMERK-3935	ICE //PAY J. EZRA ME RKIN FUNDS PAID	JEM Paid	✔	B0C3-1135971251	740,913	1,534,053	740,913	2,309,387	1,976,414
GCC2129	2/1/2006	250,000	HSBC xxx-xx4769	GCC-P 0724318	ICE //PAY J EZRA MER KIN FUNDS PAID	FUND HSBC - JEM	✔	B20E-1138889957	-	-	-	-	16,777
GCC2132	2/8/2006	100,000	Merrill Lynch xxx-x9P62	GCC-P 0728413	ICE //Pay EZRA MERKI N AND LAU FUNDS PAID	Wire to JEM - ML	✔	B286-1139501102	-	-	-	-	454
GCC2188	4/10/2006	250,000	HSBC xxx-xx4769	GCC-P 0724322	ICE //PAY J EZRA MER KIN FUNDS PAID	Fund HSBC (JEM)	✔	B4E8-1144763803	-	-	-	-	-
GCC2277	6/22/2006	250,000	Wachovia Securities xxxx-8463	GCC-P 0725973	ICE //PAY J EZRA MER KIN FUNDS PAID	Wire to JEM - Wachovia	✔	B828-1151071682	-	-	-	250,000	4,317
GCC2337	7/10/2006	250,000	HSBC xxx-xx4769	GCC-P 0724328	ICE //PAY J EZRA MER KIN FUNDS PAID	Wire to JEM - HSBC	✔	B8F1-1152624245	-	-	-	-	395
GCC2338	7/10/2006	250,000	Wachovia Securities xxxx-8463	GCC-P 0725930	ICE //PAY J EZRA MER KIN FUNDS PAID	Wire to JEM - Wachovia	✔	B8F1-1152624245	-	-	-	-	395
GCC2421	9/27/2006	200,000	HSBC xxx-xx4769	GCC-P 0724332	ICE //PAY J EZRA MER KIN FUNDS PAID	To HSBC - JEM	✔	BC8A-1159881934	-	-	-	-	0
GCC2484	11/1/2006	200,000	HSBC xxx-xx4769	GCC-P 0724336	ICE //PAY J EZRA MER KIN	Wire - JEM HSBC	✔	BE5B-1162477230	-	-	-	-	0
GCC2570	1/2/2007	250,000	HSBC xxx-xx4769	GCC-P 0724358 / HBUS-TRUSTEE070399	ICE //PAY J EZRA MER KIN FUNDS PAID	Fund JEM Cash Acct	✔	C11C-1167835858	224,508	-	-	250,000	145,421
GCC2585	1/11/2007	100,000	Merrill Lynch xxx-x9P62	GCC-P 0728156	ICE //PAY EZRA MERKI N AND LAU FUNDS PAID	To JEM (Merrill)	✔	C1B1-1168613922	-	-	-	-	17,470
GCC2635	3/27/2007	250,000	HSBC xxx-xx4769	GCC-P 0724349 / HBUS-TRUSTEE070401	ICE //PAY J EZRA MER KIN FUNDS PAID	Wire to JEM HSBC Acct	✔	C497-1175093113	-	-	-	-	869
GCC2752	6/1/2007	250,000	HSBC xxx-xx4769	GCC-P 0724314 / HBUS-TRUSTEE070404	ICE //PAY J EZRA MER KIN FUNDS PAID	To JEM - HSBC acct.	✔	C7A7-1180970351	-	-	-	-	1
GCC2766	6/27/2007	150,000	HSBC xxx-xx4769	GCC-P 0724314 / HBUS-TRUSTEE070404	ICE //PAY J EZRA MER KIN FUNDS PAID	Fund JEM HSBC	✔	C8C3-1182969565	-	-	-	-	0

EXHIBIT 16.1

Subsequent Subsequent Transfers from GCC MS Account to Defendant J. Ezra Merkin

									Subsequent Subsequent Transfer Amounts				
FTI ID	Date	Amount	Defendant J. Ezra Merkin Bank Account	Bates Reference Defendant J. Ezra Merkin Bank Account Statement	Description Per GCC MS Account Statement - AS REDACTED	Memo Per GCC QuickBooks	JEM Receivable Account	TxnID per GCC QuickBooks	LIFO	FIFO	LIBR	Restated LIBR	Proportionality
GCC2868	8/17/2007	60,000	Merrill Lynch xxx-x9P62	GCC-P 0728043	ICE //PAY EZRA MERKI N AND LAU FUNDS PAID	Fund JEM Merrill Account	✔	CB54-1187624451	-	-	-	-	-
GCC2909	9/26/2007	230,000	HSBC xxx-xx4769	GCC-P 0724304 / HBUS-TRUSTEE070407	ICE //PAY J EZRA MER KIN FUNDS PAID	To JEM HSBC	✔	CD06-1190916643	-	-	-	-	-
GCC2956	11/1/2007	100,000	HSBC xxx-xx4769	GCC-P 0724299 / HBUS-TRUSTEE070409	ICE //PAY J EZRA MER KIN FUNDS PAID	TO JEM HSBC	✔	CEAC-1194010155	-	-	-	-	-
GCC2993	12/12/2007	100,000	HSBC xxx-xx4769	GCC-P 0724295 / HBUS-TRUSTEE070410	U.S. DOLLARS FUNDS PAID	Wire to HSBC - JEM	✔	D022-1197558027	-	-	-	-	-
GCC3040	12/31/2007	2,224,461	JPMC xxx-xx6726	JPMCMERK-3385	U.S. DOLLARS FUNDS PAID	PAY NET ADP PAYROLL TO JEM	✔	D176-1199118009	-	-	-	-	-
GCC3053	1/7/2008	200,000	HSBC xxx-xx4769	GCC-P 0724262 / HBUS-TRUSTEE070411	U.S. DOLLARS FUNDS PAID	Fund JEM - HSBC	✔	D1A2-1199805043	-	-	-	-	12,012
GCC3081	2/14/2008	75,000	HSBC xxx-xx4769	GCC-P 0724260 / HBUS-TRUSTEE070412	U.S. DOLLARS FUNDS PAID	Fund JEM - HSBC	✔	D30D-1203085802	-	-	-	-	468
GCC3134	3/31/2008	250,000	HSBC xxx-xx4769	GCC-P 0724270 / HBUS-TRUSTEE070413	U.S. DOLLARS FUNDS PAID	Wire to JEM - HSBC	✔	D56D-1207061200	-	-	-	-	1,339
GCC3198	6/11/2008	100,000	Merrill Lynch xxx-x9P62	GCC-P 0728537	U.S. DOLLARS FUNDS PAID	Fund JEM - Merrill acct.	✔	D861-1213276872	-	-	-	-	126
GCC3241	7/3/2008	250,000	HSBC xxx-xx4769	GCC-P 0724256 / HBUS-TRUSTEE070417	U.S. DOLLARS FUNDS PAID	JEM Wire - Fund HSBC	✔	D984-1215441457	-	-	-	-	201
GCC3286	9/19/2008	100,000	Merrill Lynch xxx-x9P62	GCC-P 0728507	U.S. DOLLARS FUNDS PAID	Wire to JEM personal acct HSBC	✔	DC40-1222103722	-	35,351	-	-	11,815
GCC3300	10/1/2008	250,000	HSBC xxx-xx4769	GCC-P 0724274 / HBUS-TRUSTEE070420	U.S. DOLLARS FUNDS PAID	Fund JEM HSBC acct	✔	DCCF-1222952358	-	-	-	-	23,061
GCC3354	12/9/2008	250,000	HSBC xxx-xx4769	HBUS-TRUSTEE070423	U.S. DOLLARS FUNDS PAID	Wire to JEM (HSBC)	✔	DF4E-1228921206	-	-	-	250,000	8,637
		$ 22,871,915							$ 1,185,421	$ 1,839,404	$ 1,010,913	$ 3,579,387	$ 2,547,559

EXHIBIT 16.2

EXHIBIT 16.2

Subsequent Subsequent Transfers from GCC MS Account For the Benefit of Defendant J. Ezra Merkin

| | | | | | | JEM Receivable Account | | *Subsequent Subsequent Transfer Amounts* | | | | |
FTI ID	Date	Amount	FBO Transfer Category	Description Per GCC MS Account Statement - AS REDACTED	Memo Per GCC QuickBooks		TxnID per GCC QuickBooks	LIFO	FIFO	LIBR	Restated LIBR	Proportionality
GCC1317	12/1/2003	12,846	Merkin Venture Management	ICE //Pay merkin ven ture mgt FUNDS PAID	JEM TO MVM - TISHMAN IV	✔	9258-1070909948	-	-	-	-	-
GCC1319	12/2/2003	3,450,000	Cerberus Asia Partners Series II	ICE //Pay cerberus a sia partne FUNDS PAID	JEM TO CERBERUS ASIA - 23% CALL	✔	9258-1070909948	3,450,000	3,114,320	3,114,320	3,450,000	3,171,665
GCC1322	12/5/2003	36,015	Sevin Rosen Fund VII, L.P.	ICE //Pay SEVIN ROSE N FUND VII FUNDS PAID	JEM TO SEVIN ROSEN VIII	✔	9258-1070909948	-	36,015	36,015	-	33,109
GCC1330	12/17/2003	105,000	Odeon Capital Partners	ICE //Pay odeon capi tal partne FUNDS PAID	JEM TO ODEON	✔	9306-1072135668	13,176	-	80,728	-	17,191
GCC1332	12/19/2003	20,000	Prospect Venture	ICE //Pay prospect v enture par FUNDS PAID	JEM TO PROSPECT II	✔	9306-1072135668	20,000	20,000	20,000	20,000	20,000
GCC1335	12/29/2003	50,000	Sevin Rosen Fund VII, L.P.	ICE //Pay FUNDS PAID	JEM TO SEVIN ROSEN VII	✔	934B-1072831495	-	10,728	-	10,728	361
GCC1337	12/29/2003	12,000	Ascot Partners (for JEM/LKM Trusts)	TRANS PER CLIENT (MA) FUNDS PAID	JEM & LKM 2003 GIFT TO 1992 TRUSTS	✔	934B-1072831495	12,000	-	-	12,000	4,728
GCC1342	12/30/2003	294,601	Merkin Venture Management	ICE //Pay FUNDS PAID	JEM TO MVM - TISHMAN SPEYER IV	✔	935A-1072879972	-	-	-	-	-
GCC1350	12/31/2003	736,503	Tishman Speyer	ICE //Pay FUNDS PAID	JEM TO DSG - TISHMAN SPEYER IV	✔	936D-1072880496	-	736,503	-	736,503	236,165
GCC1359	1/2/2004	20,000	Prospect Venture	ICE //Pay FUNDS PAID	JEM TO PROSPECT VENTURES II	✔	9418-1074707500	19,954	-	19,954	20,000	6,405
GCC1364	1/20/2004	255,000	Tishman Speyer	ICE //Pay FUNDS PAID	JEM TO TISHMAN SPEYER V	✔	9418-1074707500	-	-	-	255,000	20,181
GCC1376	2/3/2004	75,000	Centerpoint Venture	ICE //Pay FUNDS PAID	JEM TO CENTERPOINT III	✔	9507-1076952386	-	-	-	-	5,635
GCC1378	2/6/2004	119,949	Quadrangle Capital	ICE //Pay FUNDS PAID	JEM TO QUADRANGLE	✔	9507-1076952386	-	-	-	-	5,263
GCC1379	2/10/2004	3,255,000	JEM Art	ICE //Pay FUNDS PAID	JEM TO DANESE - ROTHKO	✔	9507-1076952386	-	-	-	-	142,823
GCC1384	2/18/2004	1,211,547	Ableco Finance LLC	PAYMENT OF FUNDS TO ABELCO LLC FUNDS PAID	JEM ABLECO CL B PURCHASE	✔	9516-1077830319	423,856	-	423,856	-	30,783
GCC1385	2/18/2004	3,273,940	Ableco Finance LLC	PAYMENT OF FUNDS TO ABELCO LLC FUNDS PAID	JEM ABLECO CL A PURCHASE	✔	9516-1077830319	785,999	-	785,999	-	19,971
GCC1393	2/24/2004	740,010	Tishman Speyer	ICE //Pay FUNDS PAID	JEM TO TISHMAN SPEYER V	✔	9516-1077830319	-	-	-	-	-
GCC1394	2/24/2004	125,000	RHO Ventures IV	ICE //Pay FUNDS PAID	JEM TO RHO VENTURE IV	✔	9516-1077830319	-	-	-	-	-
GCC1398	2/25/2004	18,488	Ableco Finance LLC	ICE //Pay FUNDS PAID	JEM TO MEA FOR ABLECO TAX DIST	✔	9516-1077830319	-	-	-	-	-
GCC1402	3/1/2004	100,000	Acquisition Fund	ICE //Pay FUNDS PAID	JEM TO ACQ FUND FOUR	✔	9690-1080168197	-	-	-	-	-
GCC1403	3/4/2004	30,870	Sevin Rosen Fund VII, L.P.	ICE //Pay FUNDS PAID	JEM TO SEVIN ROSEN VIII	✔	9690-1080168197	-	-	-	-	-
GCC1405	3/9/2004	20,000	Prospect Venture	ICE //Pay FUNDS PAID	JEM TO PROSPECT PARTNERS II	✔	9690-1080168197	-	-	-	-	-
GCC1406	3/15/2004	50,000	Sevin Rosen Fund VII, L.P.	ICE //Pay FUNDS PAID	JEM TO SEVIN ROSEN VII	✔	9690-1080168197	-	-	-	-	-
GCC1407	3/15/2004	50,000	SBZ Partners	ICE //Pay FUNDS PAID	JEM SUBSCRIBE TO SBZ PARTNERS ($100,000)	✔	9690-1080168197	-	-	-	-	-
GCC1408	3/18/2004	20,000	Prospect Venture	ICE //merkin gabriel FUNDS PAID	JEM TO PPROSPECT VENTURES II	✔	9690-1080168197	-	-	-	-	-
GCC1409	3/18/2004	11,208	FP GP Splitter LLC	ICE //merkin gabriel FUNDS PAID	JEM TO FRANCISCO PARTNERS	✔	9690-1080168197	-	-	-	-	-
GCC1415	3/31/2004	73,522	Columbia Capital Equity	PAYMENT OF FUNDS TO COLUMBIA CAPITAL EQU ITY III LP FUNDS PAID	JEM TO COLUMBIA CAPITAL III	✔	96E3-1080832864	-	-	-	-	-
GCC1423	3/31/2004	40,000	Piping Brook	TRANS PER CLIENT (MA) FUNDS PAID	JEM TO PIPING BROOK	✔	96E3-1080832864	-	-	-	-	-

EXHIBIT 16.2

Subsequent Subsequent Transfers from GCC MS Account For the Benefit of Defendant J. Ezra Merkin

FTI ID	Date	Amount	FBO Transfer Category	Description Per GCC MS Account Statement - AS REDACTED	Memo Per GCC QuickBooks	JEM Receivable Account	TxnID per GCC QuickBooks	LIFO	FIFO	LIBR	Restated LIBR	Proportionality
						Subsequent Subsequent Transfer Amounts						
GCC1429	4/12/2004	13,587	FP GP Splitter LLC	ICE //PAY FUNDS PAID	JEM TO FRANCISCO PARTNERS	✔	9718-1082124046	-	-	-	-	-
GCC1434	4/15/2004	125,000	Centerpoint Venture	ICE //PAY FUNDS PAID	JEM TO CENTERPOINT III	✔	9718-1082124046	-	-	-	-	-
GCC1451	5/5/2004	1,950,000	JEM Art	PAYMENT OF FUNDS TO L AND R ENTWISTLE AN D CO.,LTD. FUNDS PAID	JEM TO L&R ENTWISTL - ART	✔	97ED-1084369142	-	-	-	-	-
GCC1452	5/5/2004	10,000	Prospect Venture	ICE //PAY PROSPECT V ENTURE PAR FUNDS PAID	JEM TO PROSPECT VENTURE	✔	97ED-1084369142	-	-	-	-	-
GCC1456	5/11/2004	1,000,000	JEM Art	ICE //PAY PACE WILDE NSTEIN LLC FUNDS PAID	JEM TO PACE WILDENSTEIN - ROTHKO DEPOSIT	✔	97ED-1084369142	-	-	-	-	-
GCC1458	5/12/2004	6,993	FP GP Splitter LLC	ICE //PAY FP GP SPLI TTER LLC FUNDS PAID	JEM TO FP GP SPLITTER	✔	9A0F-1088460302	-	-	-	-	-
GCC1459	5/13/2004	50,000	SBZ Partners	ICE //PAY SBZ PARTNE RS LP FUNDS PAID	JEM TO SBZ - ZANKEL	✔	9886-1084884258	-	-	-	-	-
GCC1468	5/20/2004	6,572,944	JEM Art	PAYMENT OF FUNDS TO PACE WILDENSTEIN LLC FUNDS PAID	JEM TO PACE WILDENSTEIN - ROTHKO	✔	990B-1085664867	-	-	-	-	-
GCC1469	5/26/2004	19,377	FP GP Splitter LLC	ICE //PAY FP GP SPLI TTER LLC FUNDS PAID	JEM TO FRANCISCO PARTNER	✔	9901-1085664648	-	-	-	-	-
GCC1470	5/26/2004	74,000	Merkin Venture Management	ICE //PAY MERKIN VEN TURE MGMT FUNDS PAID	JEM TO MVM - ML SILVER LAKE	✔	9901-1085664648	-	-	-	-	-
GCC1490	6/1/2004	3,408,136	JEM Art	PAYMENT OF FUNDS TO PACE WILDENSTEIN, LL C FUNDS PAID	JEM PYMNT OF SALES TAX - PACE	✔	99E5-1087566758	-	-	-	-	-
GCC1495	6/30/2004	161,500	Tishman Speyer	ICE //PAY TISHMAN SP EYER TRAV FUNDS PAID	JEM TO TISHMAN SPEYER V	✔	9A57-1088602039	-	-	-	-	-
GCC1496	6/30/2004	10,000	Prospect Venture	ICE //PAY PROSPECT V ENTURE PA FUNDS PAID	JEM TO PROSPECT VENTURE	✔	9A57-1088602039	-	-	-	-	-
GCC1513	7/19/2004	427,056	JEM Art	ICE //PAY PACE WILDE NSTEIN LLC FUNDS PAID	JEM BALANCE OF ROTHKO A PAYMENT	✔	9B31-1090961673	-	-	-	-	-
GCC1514	7/19/2004	1,000,000	JEM Art	ICE //PAY PACE WILDE NSTEIN LLC FUNDS PAID	JEM EXERCISE ROTHKO OPTION B	✔	9B31-1090961673	-	-	-	-	-
GCC1515	7/23/2004	41,160	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND VII FUNDS PAID	JEM PYMNT OF SEVEN ROSEN VIII CALL	✔	9B31-1090961673	-	-	-	-	-
GCC1516	7/23/2004	2,025,954	JEM Art	ICE //PAY PACE WILDE NSTEIN LLC FUNDS PAID	JEM PYMNT OF ROTHKO B SALES TAX	✔	9B31-1090961673	-	-	-	-	-
GCC1521	7/29/2004	50,000	Ascot Partners (for Quinton Loan)	TRANS PER CLIENT (MA) FUNDS PAID	JEM TO ASP - QUINTON LOAN	✔	9B75-1091456090	-	-	-	-	-
GCC1537	8/3/2004	24,907	Columbia Capital Equity	ICE //PAY COLUMBIA C APITAL EQU FUNDS PAID	JEM TO COLUMBIA CAPITAL	✔	9B8C-1091710275	-	-	-	-	-
GCC1539	8/4/2004	290,000	Lindsay Goldberg	ICE //PAY LINDSAY GO LDBERG CO FUNDS PAID	JEM TO LINDSAY GOLDBERG	✔	9B8C-1091710275	-	-	-	-	-
GCC1543	8/12/2004	20,000	Prospect Venture	ICE //GABRIEL-MERKIN FUNDS PAID	JEM TO PROSPECT VENTURE	✔	9BBA-1092660990	-	-	-	-	-
GCC1544	8/13/2004	100,000	Centerpoint Venture	ICE //PAY CENTER POI NT VENTUR FUNDS PAID	JEM TO CENTERPOINT VENTURE	✔	9BBA-1092660990	-	-	-	-	-
GCC1546	8/17/2004	93,750	RHO Ventures IV	ICE //PAY RHO VENTUR ES IV QP FUNDS PAID	JEM TO RHO IV	✔	9C71-1093895964	-	-	-	-	-
GCC1547	8/26/2004	250,000	Loeb and Loeb	ICE //PAY LOEB AND L OEB LLP T FUNDS PAID	JEM TO POST CAPITAL EQUITY LP	✔	9C71-1093895964	-	-	-	-	-
GCC1561	9/9/2004	1,843,375	JEM Art	ICE //PAY C AND M AR TS INC FUNDS PAID	JEM TO C&M ARTS	✔	9D01-1095275540	-	-	-	-	-
GCC1568	9/27/2004	120,000	Lindsay Goldberg	ICE //PAY LINDSAY GO LDBERG CO FUNDS PAID	JEM - GOLDBERG PIKE/RSI CO-INVEST	✔	9D68-1096402877	-	-	-	-	-
GCC1569	9/27/2004	120,830	Quadrangle Capital	ICE //PAY QUADRANGLE CAPITAL P FUNDS PAID	JEM - QUADRANGLE CAPITAL CALL	✔	9D68-1096402877	-	-	-	-	-

EXHIBIT 16.2

Subsequent Subsequent Transfers from GCC MS Account For the Benefit of Defendant J. Ezra Merkin

FTI ID	Date	Amount	FBO Transfer Category	Description Per GCC MS Account Statement - AS REDACTED	Memo Per GCC QuickBooks	JEM Receivable Account	TxnID per GCC QuickBooks		Subsequent Subsequent Transfer Amounts			
								LIFO	FIFO	LIBR	Restated LIBR	Proportionality
GCC1570	9/28/2004	62,937	FP GP Splitter LLC	ICE //PAY FP GP SPLI TTER LLC FUNDS PAID	JEM TO FP GP SPLITTER	✔	9D74-1096466507	-	-	-	-	-
GCC1571	9/29/2004	20,000	Prospect Venture	ICE //PAY PROSPECT V ENTURE PA FUNDS PAID	JEM TO PROSPECT VENTURE II	✔	9D74-1096466507	-	-	-	-	-
GCC1577	9/30/2004	46,992	Columbia Capital Equity	ICE //PAY COLUMBIA C APITAL EQ FUNDS PAID	JEM TO COLUMBIA CAPITAL III	✔	9D83-1096640103	-	-	-	-	-
GCC1584	10/1/2004	15,000	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND IX FUNDS PAID	JEM TO SEVIN ROSEN IX	✔	9D91-1097083379	-	-	-	-	-
GCC1585	10/1/2004	15,435	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND VI FUNDS PAID	JEM TO SEVIN ROSEN VIII	✔	9D91-1097083379	-	-	-	-	-
GCC1587	10/15/2004	1,791,713	Cerberus Asia Partners Series II	ICE //PAY DUNRAVEN N V FUNDS PAID	JEM TO DUNRAVEN - CERBERUS ASIA $5MM COMMITTED	✔	9E04-1098282878	-	-	-	-	-
GCC1591	10/22/2004	62,500	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND VI FUNDS PAID	JEM SEVIN ROSEN 7 CALL	✔	9E8B-1098896676	-	-	-	-	-
GCC1592	10/25/2004	17,693	Quadrangle Capital	ICE //PAY QUADRANGLE CAPIYAL FUNDS PAID	JEM QUADRANGLE CALL	✔	9E8B-1098896676	-	-	-	-	-
GCC1593	10/25/2004	10,490	FP GP Splitter LLC	ICE //PAY FP GP SPLI TTER LLC FUNDS PAID	JEM FP GP SPLITTER CALL	✔	9E8B-1098896676	-	-	-	-	-
GCC1594	10/25/2004	25,725	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND VI FUNDS PAID	JEM SEVIN ROSEN 8 CALL	✔	9E8B-1098896676	-	-	-	-	-
GCC1603	11/1/2004	35,000	Lindsay Goldberg	ICE //PAY LINDSAY GO LDBERG CO FUNDS PAID	JEM TO LINDSAY GOLDBERG - AIV	✔	9F0A-1100212047	-	-	-	-	-
GCC1605	11/5/2004	232,527	Tsai Real Estate Venture	ICE //PAY TSCAI US R EAL ESTAT FUNDS PAID	JEM TO TSP V CALL	✔	9F0A-1100212047	-	-	-	-	-
GCC1606	11/5/2004	1,054,000	Tishman Speyer	ICE //PAY TISHMAN SP EYER TRAV FUNDS PAID	JEM TO TSP V CALL	✔	9F0A-1100212047	-	-	-	-	-
GCC1609	11/8/2004	100,000	Acquisition Fund	REF:GCC/ASP FUNDS PAID	JEM TO ACQUISITION FUND FOUR	✔	9FA3-1101920400	-	-	-	-	-
GCC1610	11/8/2004	2,100,000	Cerberus Asia Partners Series II	ICE //PAY CERBERUS A SIA PARTN FUNDS PAID	JEM TO CERBERUS ASIA II	✔	9F0A-1100212047	-	-	-	-	-
GCC1612	11/22/2004	30,000	Prospect Venture	ICE //PAY PROSPECT V ENTURE PA FUNDS PAID	JEM TO PROSPECT PARTNERS II	✔	9F1D-1101223487	-	-	-	-	-
GCC1613	11/22/2004	12,500	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND IX FUNDS PAID	JEM TO SEVIN ROSEN IX	✔	9F1D-1101223487	-	-	-	-	-
GCC1618	11/29/2004	75,000	Centerpoint Venture	ICE //PAY CENTER POI NT VENTUR FUNDS PAID	JEM TO CANTERPOINT III	✔	9FA3-1101920400	-	-	-	-	-
GCC1624	12/1/2004	30,000	Teddy Gross	ICE //PAY TED WILLIA M GROSS FUNDS PAID	JEM TO TEDDY GROSS - LOAN	✔	9FB1-1102082444	-	-	-	-	-
GCC1630	12/13/2004	4,200,000	Cerberus Asia Partners Series II	ICE //PAY CERBERUS A SIA PARTNE FUNDS PAID	JEM TO CERBERUS ASIA II	✔	9FC2-1102961371	-	-	-	-	-
GCC1631	12/15/2004	115,248	Tishman Speyer	ICE //PAY TISHMAN SP EYER TRAVE FUNDS PAID	JEM TO TSP IV	✔	A073-1103656599	-	-	-	-	-
GCC1637	12/20/2004	10,290	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND VI FUNDS PAID	JEM TO SEVIN ROSEN VIII	✔	A073-1103656599	-	-	-	-	-
GCC1641	12/23/2004	96,886	Tishman Speyer	ICE //PAY TSCAI US R EA1 ESTAT FUNDS PAID	JEM TO TISHMAN SPEYER V	✔	A098-1104185675	-	-	-	-	-
GCC1642	12/23/2004	15,000	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND IX FUNDS PAID	JEM TO SEVIN ROSEN IX	✔	A098-1104185675	-	-	-	-	-
GCC1643	12/23/2004	50,000	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND VI FUNDS PAID	JEM TO SEVIN ROSEN VII	✔	A098-1104185675	-	-	-	-	-
GCC1679	1/4/2005	105,975	Quadrangle Capital	ICE //PAY QUANRANGLE CPTL PART FUNDS PAID	JEM QUADRANGLE CAPITAL CALL	✔	A1B8-1105553201	-	-	-	-	-
GCC1686	1/7/2005	5,000,000	BLMIS / FFC Ben Heller (1H0022)	ICE //PAY BEN HELLER FUNDS PAID	FROM JEM TO BEN HELLER	✔	A1B8-1105553201	-	-	-	-	-
GCC1688	1/10/2005	20,000	Prospect Venture	ICE //PAY PROSPECT V ENTURE PA FUNDS PAID	JEM PROSPECT VENTURE CALL	✔	A1B8-1105553201	-	-	-	-	-
GCC1692	1/18/2005	1,000,000	Armand Lindenbaum	ICE //PAY ARMAND LIN DENBAUM FUNDS PAID	JEM TO ARMAND - SAC INVESTMENT	✔	A1D9-1106784893	-	-	-	-	-

EXHIBIT 16.2

Subsequent Subsequent Transfers from GCC MS Account For the Benefit of Defendant J. Ezra Merkin

| | | | | | | JEM Receivable Account | | Subsequent Subsequent Transfer Amounts | | | | |
FTI ID	Date	Amount	FBO Transfer Category	Description Per GCC MS Account Statement - AS REDACTED	Memo Per GCC QuickBooks		TxnID per GCC QuickBooks	LIFO	FIFO	LIBR	Restated LIBR	Proportionality
GCC1699	1/25/2005	43,750	RHO Ventures IV	ICE //PAY RHO VENTUR ES IV QP FUNDS PAID	JEM TO RHO VENTURE IV	✔	A1D9-1106784893	-	-	-	-	-
GCC1700	1/25/2005	35,917	Columbia Capital Equity	ICE //PAY COLUMBIA C APITAL EQ FUNDS PAID	JEM TO COLUMBIA CAPITAL III	✔	A1D9-1106784893	-	-	-	-	-
GCC1703	1/27/2005	20,000	Prospect Venture	ICE //PAY PROSPECT V ENTURE PA FUNDS PAID	JEM TO PROSPECT VENTURE II	✔	A24C-1107349233	-	-	-	-	-
GCC1704	1/28/2005	7,500	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND IX FUNDS PAID	JEM TO SEVIN ROSEN 9	✔	A24C-1107349233	-	-	-	-	-
GCC1707	1/31/2005	8,822	Roark Capital Partners	ICE //PAY ROARK CAPI TAL PARTNE FUNDS PAID	JEM TO ROARK CAPITAL	✔	A24C-1107349233	-	-	-	-	-
GCC1715	2/1/2005	87,198	Tishman Speyer	ICE //PAY TSCAI US R EAL ESTAT FUNDS PAID	JEM TO TISHMAN SPEYER V	✔	A262-1107790509	-	-	-	-	-
GCC1716	2/2/2005	30,870	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND VI FUNDS PAID	JEM TO SEVIN ROSEN VIII	✔	A262-1107790509	-	-	-	-	-
GCC1718	2/7/2005	124,113	Tishman Speyer	ICE //PAY TISHMAN SP EYER-TRAV FUNDS PAID	JEM TO TISHMAN SPEYER IV - CALL	✔	A262-1107790509	-	-	-	-	-
GCC1719	2/10/2005	2,605,000	JEM Art	ICE //PAY C AND M AR TS INC FUNDS PAID	Payment C&M Arts	✔	A2F8-1108752473	-	-	-	-	-
GCC1722	2/24/2005	34,070	Quadrangle Capital	ICE //PAY QUADRANGLE CAPIYAL FUNDS PAID	Cap Call - Quadrangle	✔	A436-1111438724	-	-	-	-	-
GCC1750	3/31/2005	62,500	Prospect Venture	ICE //PAY PROSPECT V ENTURE PA FUNDS PAID	Prospect Ventures - JEM	✔	A4C3-1112366609	-	-	-	-	-
GCC1776	4/27/2005	250,000	Merkin Venture Management	ICE //PAY MERKIN VEN TURE MGMT FUNDS PAID	Wire to Merking Vent Mgmt	✔	A61F-1114694162	-	-	-	-	-
GCC1802	5/9/2005	19,264	Merkin Venture Management	ICE //PAY MERKIN VEN TURE MGMR FUNDS PAID	Merkin Vent Mgmt - SAC	✔	A696-1115730429	-	-	-	-	-
GCC1883	7/6/2005	987,500	Ableco Finance LLC	ICE //PAY ABLECO LLC FUNDS PAID	Cap Call - Ableco	✔	A8E3-1120745644	-	-	-	-	-
GCC1894	7/20/2005	15,000	Prospect Venture	ICE //PAY PROSPECT V ENTURE PA FUNDS PAID	Cap Call - Prospect	✔	A98E-1121952993	-	-	-	-	-
GCC1895	7/20/2005	9,000,000	JEM Art	ICE //PAY PACE WILDE NSTEIN LL FUNDS PAID	Merkin - Rothko	✔	A98E-1121952993	-	-	-	-	-
GCC1896	7/20/2005	24,931	Quadrangle Capital	ICE //PAY QUADRANGLE ACCESS C FUNDS PAID	Cap Call - Quadrangle	✔	A98E-1121952993	-	-	-	-	-
GCC1907	7/29/2005	43,459	Lindsay Goldberg	ICE //PAY LINDSAY GO LDBERG CO FUNDS PAID	Cap Call - Lindsay Goldberg I	✔	AA1E-1122904045	-	-	-	-	-
GCC1935	8/29/2005	20,000	Prospect Venture	ICE //PAY PROSPECT V ENTURE PA FUNDS PAID	Cap Call - Prospect II	✔	AAEB-1125410522	-	-	-	-	-
GCC1948	9/2/2005	460,400	Tishman Speyer	ICE //PAY TISHMAN SP EYER REAL FUNDS PAID	Cap Call - Tishman VI	✔	AB5B-1126012422	-	-	-	-	-
GCC1957	9/12/2005	100,000	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND VI FUNDS PAID	Cap Call - Sevin Rosen VII	✔	AB73-1126620744	-	-	-	-	-
GCC1958	9/15/2005	61,568	Roark Capital Partners	ICE //PAY ROARK CAPI TAL PAART FUNDS PAID	Cap Call - Roark Cap Partners	✔	ABE3-1126878372	-	-	-	-	-
GCC1960	9/16/2005	10,000	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND IX FUNDS PAID	Cap Call - Sevin Rosen IX	✔	ABE6-1127137457	-	-	-	-	-
GCC1962	9/22/2005	25,725	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND VI FUNDS PAID	Cap Call - Sevin Rosen VIII	✔	ABFC-1127481323	-	-	-	-	-
GCC1981	9/23/2005	1,250	JEM German Lessons	FX TR. QC13GL-BUY US D/SELL CHF @ 1.2707000	JEM - Personal (German Lessons)	✔	ABFF-1127826878	-	-	-	-	-
GCC1964	9/27/2005	29,028	Columbia Capital Equity	ICE //PAY COLUMBIA C APITAL EQ FUNDS PAID	Cap Call - Columbia Cap III	✔	AC02-1127914667	-	-	-	-	-
GCC1977	9/30/2005	45,440	Columbia Capital Equity	ICE //PAY COLUMBIA C APITAL EQ FUNDS PAID	Cap Call - Columbia Equity IV	✔	AC79-1128347084	-	-	-	-	-
GCC1989	10/14/2005	37,500	Prospect Venture	ICE //PAY PROSPECT V ENTURE PA FUNDS PAID	Cap Call - Prospect Venture III	✔	AD17-1129556156	-	-	-	-	-
GCC1990	10/18/2005	40,000	Prospect Venture	ICE //PAY PROSPECT V ENTURE PA FUNDS PAID	Cap Call - Prospect Ventures II	✔	AD1A-1129730747	-	-	-	-	-

EXHIBIT 16.2

Subsequent Subsequent Transfers from GCC MS Account For the Benefit of Defendant J. Ezra Merkin

FTI ID	Date	Amount	FBO Transfer Category	Description Per GCC MS Account Statement - AS REDACTED	Memo Per GCC QuickBooks	JEM Receivable Account	TxnID per GCC QuickBooks	LIFO	FIFO	LIBR	Restated LIBR	Proportionality
									Subsequent Subsequent Transfer Amounts			
GCC1992	10/21/2005	47,500	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND IX FUNDS PAID	Cap Call - Sevin Rosen IX	✔	AD2E-1130159635	-	-	-	-	-
GCC1993	10/21/2005	11,593	ASP IV Alternative Investments / American Securities	ICE //PAY AMERICAN S ECURITIES FUNDS PAID	Cap Call - Amer Securities Part IV	✔	AD2E-1130159635	-	-	-	-	-
GCC2007	11/15/2005	38,800	Tishman Speyer	ICE //PAY TSCAI US E XTENSION FUNDS PAID	Cap Call - Tishman V	✔	AE46-1132151302	-	-	-	-	-
GCC2010	11/21/2005	15,435	Sevin Rosen Fund VII, L.P.	ICE //Pay SEVIN ROSE N FUND VI FUNDS PAID	Cap Call - Sevin Rosen VIII	✔	AE5C-1132670716	-	-	-	-	-
GCC2011	11/21/2005	100,000	Centerpoint Venture	ICE //PAY CENTER POI NT VENTUR FUNDS PAID	Cap Call - CenterPoint III	✔	AE5C-1132670716	-	-	-	-	-
GCC2012	11/22/2005	221,850	Merkin Venture Management	ICE //PAY MERKIN VEN TURE MANAG FUNDS PAID	Cap Call - ML Silver Lake II	✔	AEB6-1132756330	-	-	-	-	-
GCC2017	11/28/2005	50,000	Sevin Rosen Fund VII, L.P.	ICE //Sevin Rosen VI I FUNDS PAID	Cap Call - Sevin Rosen VII	✔	AEBC-1133281152	-	-	-	-	-
GCC2019	11/29/2005	140,000	Lindsay Goldberg	ICE //PAY LINDSAY GO LDBERG CO FUNDS PAID	Cap Call - Lindsay Goldberg	✔	AF07-1133361276	-	-	-	-	-
GCC2027	12/9/2005	20,979	FP GP Splitter LLC	ICE //PAY FP GP SPLI TTER LLC FUNDS PAID	Cap Call - FP GP Splitter	✔	AF14-1134397544	-	-	-	-	-
GCC2042	12/16/2005	43,042	Columbia Capital Equity	ICE //Pay COLUMBIA C APITAL EQ FUNDS PAID	Cap Call - Columbia Cap Equity IV	✔	AFB6-1135003855	-	-	-	-	-
GCC2044	12/19/2005	50,000	Prospect Venture	ICE //PAY PROSPECT V ENTURE PA FUNDS PAID	Cap Call - Prospect III	✔	AFC3-1135089751	-	-	-	-	-
GCC2048	12/20/2005	20,000	Prospect Venture	ICE //PAY PROSPECT V ENTURE PA FUNDS PAID	Cap Call - Prospect Vent II	✔	AFC6-1135175366	-	-	-	-	-
GCC2049	12/20/2005	4,519	Columbia Capital Equity	ICE //PAY COLUMBIA C APITAL EQ FUNDS PAID	Cap Call - Columbia Cap III	✔	AFC6-1135175366	-	-	-	-	-
GCC2050	12/20/2005	38,462	FP GP Splitter LLC	ICE //FP GP SPLITTER - GP 47 FUNDS PAID	Cap Call - FP GP Splitter	✔	AFC6-1135175366	-	-	-	-	-
GCC2054	12/22/2005	80,971	Roark Capital Partners	ICE //PAY ROARK CAPI TAL PAART FUNDS PAID	Cap Call - Roark Capital	✔	AFD8-1135695826	-	-	-	-	-
GCC2062	12/28/2005	7,120,000	Lone Cascade	ICE //PAY LONE CASCA DE LP FUNDS PAID	JEM Investment in Lone Cascade	✔	B018-1135866397	-	-	-	-	-
GCC2063	12/28/2005	1,719,000	Lone Cascade	ICE //PAY LONE CASCA DE LP FUNDS PAID	JEM Investment in Lone Cascade	✔	B018-1135866397	-	-	-	-	-
GCC2072	12/29/2005	500,000	D. Kestenbaum (JEM Loan)	ICE //PAY D KESTENBA UM FUNDS PAID	JEM Loan - Kestenbaum	✔	B0AE-1135882714	500,000	500,000	500,000	500,000	481,361
GCC2091	1/3/2006	2,773	Roark Capital Partners	ICE //PAY ROARK CAP I TAL, PARTNE FUNDS PAID	CAP CALL - ROARK	✔	B0C6-1136387142	-	-	-	-	426
GCC2092	1/3/2006	20,012	ASP IV Alternative Investments / American Securities	ICE //PAY AMERICAN S ECURITIES FUNDS PAID	CAP CALL - AMER SEC	✔	B0C6-1136387142	14,573	-	14,573	-	3,071
GCC2095	1/5/2006	650,000	JEM Art	ICE //PAY L AND R EN TWISTLE AN FUNDS PAID	*Transaction not found in QuickBooks*			-	-	-	-	58,021
GCC2097	1/6/2006	15,000	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND IX FUNDS PAID	Cap Call - Sevin Rosen IX	✔	B0EA-1136835431	-	-	-	-	779
GCC2112	1/25/2006	136,500	Tishman Speyer	ICE //PAY TISHMAN SP EYER REAL FUNDS PAID	Cap Call - Tishman Speyer VI	✔	B196-1138209424	-	136,500	-	-	16,344
GCC2113	1/25/2006	57,679	Tishman Speyer	ICE //PAY TSCAI US E XTENSION FUNDS PAID	Cap Call - TSCAI (Tish Alt Inv)	✔	B196-1138209424	-	57,679	-	-	6,906
GCC2116	1/27/2006	15,435	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND VI FUNDS PAID	Cap Call - Sevin Rosen VIII	✔	B1FB-1138720241	-	15,435	-	-	1,848
GCC2130	2/1/2006	3,150,000	Cerberus Asia Partners Series II	ICE //PAY CERBERUS A SIA PARTN FUNDS PAID	CAP CALL - CERB ASIA II	✔	B20E-1138889957	455,482	-	1,106,388	-	211,385
GCC2133	2/9/2006	2,650,000	JEM Art	ICE //PAY C AND M AR TS INC FUNDS PAID	Wire - C&M Arts	✔	B289-1139581756	-	-	-	-	12,035
GCC2140	2/21/2006	75,000	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND VI FUNDS PAID	Cap Call - Sevin Rosen VII	✔	B2B9-1140617648	-	-	-	-	1,446

Subsequent Subsequent Transfers from GCC MS Account For the Benefit of Defendant J. Ezra Merkin

| | | | | | | | | | Subsequent Subsequent Transfer Amounts | | | | |
FTI ID	Date	Amount	FBO Transfer Category	Description Per GCC MS Account Statement - AS REDACTED	Memo Per GCC QuickBooks	JEM Receivable Account	TxnID per GCC QuickBooks	LIFO	FIFO	LIBR	Restated LIBR	Proportionality
GCC2141	2/22/2006	17,500	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND IX FUNDS PAID	Cap Call - Sevin Rosen IX	✔	B31F-1140706009	-	-	-	-	337
GCC2154	3/2/2006	412,000	Tishman Speyer	ICE //PAY TISHMAN SP EYER (IND FUNDS PAID	Cap Call - Tishman India	✔	B357-1141395538	-	98,098	-	-	8,155
GCC2161	3/14/2006	18,750	Prospect Venture	ICE //Pay PROSPECT V ENTURE PA FUNDS PAID	Cap call - Prospect Vent III	✔	B422-1142434666	-	-	-	-	188
GCC2162	3/15/2006	75,000	Centerpoint Venture	ICE //PAY CENTER POI NT VENTUR FUNDS PAID	Cap Call - Centerpoint Vent III	✔	B42B-1142519754	-	-	-	-	751
GCC2163	3/17/2006	15,435	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND VI FUNDS PAID	Cap Call - Sevin Rosen VIII	✔	B430-1142865760	-	-	-	-	155
GCC2167	3/23/2006	36,418	Columbia Capital Equity	ICE //PAY COLUMBIA C APITAL EQ FUNDS PAID	Cap Call - Columbia Equity IV	✔	B440-1143210428	-	-	-	-	357
GCC2169	3/27/2006	136,500	Tishman Speyer	ICE //PAY TISHMAN SP EYER REAL FUNDS PAID	Cap Call - Tishman VI	✔	B445-1143576882	-	-	-	136,500	13,512
GCC2185	4/7/2006	68,750	RHO Ventures IV	ICE //REF MERKIN J E ZRA FUNDS PAID	Cap Call - Rho IV	✔	B4E5-1144677095	-	-	-	-	-
GCC2189	4/12/2006	40,000	Prospect Venture	ICE //PAY PROSPECT V ENTURE PA FUNDS PAID	Cap Call - Prospect II	✔	B4FD-1144933867	-	-	-	-	-
GCC2194	4/18/2006	143,000	ASP IV Alternative Investments / American Securities	ICE //PAY ASP IV ALT ERNATIVE FUNDS PAID	Cap Call - ASP IV, LP	✔	B5A2-1145452359	-	-	-	-	4,999
GCC2196	4/24/2006	25,725	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND VI FUNDS PAID	Cap Call - Sevin Rosen VIII	✔	B5B7-1145971062	-	-	-	-	898
GCC2197	4/24/2006	2,212	Columbia Capital Equity	ICE //PAY COLUMBIA C APITAL EQ FUNDS PAID	Cap Call - Columbia Cap Eq III	✔	B5B7-1145971062	-	-	-	-	77
GCC2198	4/24/2006	100,000	Acquisition Fund	ICE //Pay ACQUISITIO N FUND FO FUNDS PAID	Cap Call - Acquisition Fund IV	✔	B5B7-1145971062	-	-	-	-	3,490
GCC2201	4/26/2006	50,000	Prospect Venture	ICE //PAY PROSPECT V ENTURE PA FUNDS PAID	Cap Call - Prospect III	✔	B5C5-1146144269	-	-	-	-	1,743
GCC2204	4/28/2006	141,840	Tishman Speyer	ICE //PAY TISHMAN SP EYER-TRAV FUNDS PAID	Cap Call - Tishman IV	✔	B61A-1146493316	-	-	-	-	4,915
GCC2205	4/28/2006	106,000	ASP IV Alternative Investments / American Securities	ICE //PAY AMERICAN S ECURITIES FUNDS PAID	Cap Call - ASP IV	✔	B61A-1146493316	-	-	-	-	3,673
GCC2224	5/2/2006	37,500	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND IX FUNDS PAID	Cap Call - Sevin Rosen IX	✔	B62A-1146663589	-	-	-	-	1,295
GCC2225	5/5/2006	136,500	Tishman Speyer	ICE //PAY TISHMAN SP EYER REAL FUNDS PAID	Cap Call Tishman VI	✔	B637-1147096190	-	-	-	-	4,708
GCC2232	5/12/2006	40,000	Post Capital Equity	ICE //PAY POST CAPIT AL EQUITY FUNDS PAID	Cap Call - Post Equity II	✔	B6D3-1147700732	-	-	-	40,000	3,940
GCC2237	5/25/2006	68,250	Tishman Speyer	ICE //PAY TISHMAN SP EYER REAL FUNDS PAID	Cap Call - Tishman VI	✔	B744-1148650972	-	-	-	-	6,493
GCC2274	6/14/2006	136,500	Tishman Speyer	ICE //PAY TISHMAN SP EYER REAL FUNDS PAID	Cap Call - Tishman VI	✔	B80A-1150309669	-	-	136,500	136,500	10,570
GCC2282	6/28/2006	159,250	Tishman Speyer	ICE //PAY TISHMAN SP EYER REAL FUNDS PAID	Cap Call - Tishman VI	✔	B83A-1151503765	-	-	37,332	159,250	2,672
GCC2283	6/28/2006	20,000	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND IX FUNDS PAID	Cap Call - Sevin Rosen IX	✔	B83A-1151503765	-	-	20,000	20,000	336
GCC2306	6/30/2006	87,500	Centerpoint Venture	ICE //PAY CENTER POI NT VENTUR FUNDS PAID	Cap Call - Centerpoint Ventures	✔	B8C6-1152100405	-	-	-	-	375
GCC2329	7/3/2006	17,349	ASP IV Alternative Investments / American Securities	ICE //PAY AMERICAN S ECURITIES FUNDS PAID	Cap Call - ASP IV	✔	B8CB-1152103896	-	-	-	-	74
GCC2334	7/5/2006	163,000	Lindsay Goldberg	ICE //PAY LINDSAY GO LDBERG CO FUNDS PAID	Cap Call - L. Goldberg AIV	✔	B8D2-1152192397	-	-	-	-	258
GCC2335	7/5/2006	49,807	Lindsay Goldberg	ICE //PAY LINDSAY GO LDBERG CO FUNDS PAID	Cap Call - L. Goldberg I	✔	B8D2-1152192397	-	-	-	-	79

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Subsequent Subsequent Transfers from GCC MS Account For the Benefit of Defendant J. Ezra Merkin

						JEM Receivable Account		Subsequent Subsequent Transfer Amounts				
FTI ID	Date	Amount	FBO Transfer Category	Description Per GCC MS Account Statement - AS REDACTED	Memo Per GCC QuickBooks		TxnID per GCC QuickBooks	LIFO	FIFO	LIBR	Restated LIBR	Proportionality
GCC2336	7/6/2006	7,219	Roark Capital Partners	ICE //PAY ROARK CAPI TAL CALL FUNDS PAID	Cap Call - Roark	✔	B8E8-1152286529	-	-	-	-	11
GCC2343	7/14/2006	80,000	Lindsay Goldberg	ICE //PAY LINDSAY GO LDBERG CO FUNDS PAID	Cap Call - L. Goldberg Co Invest	✔	B966-1153144213	-	-	-	-	32
GCC2347	7/20/2006	9,000,000	JEM Art	ICE //PAY PACE WILDE NSTEIN LL FUNDS PAID	JEM WIRE TO PACE WILD	✔	B97D-1153488447	-	-	-	-	3,527
GCC2348	7/21/2006	15,000	Prospect Venture	ICE //PAY PROSPECT V ENTURE PA FUNDS PAID	Cap Call - Prospect Vent II	✔	B990-1154359720	-	-	-	-	6
GCC2349	7/21/2006	37,464	Columbia Capital Equity	ICE //PAY COLUMBIA C APITAL EQ FUNDS PAID	Cap Call - Columbia Cap IV	✔	B990-1154359720	-	-	-	-	15
GCC2370	8/7/2006	13,986	FP GP Splitter LLC	ICE //PAY FP GP SPLI TTER LLC FUNDS PAID	Cap Call - FP GP Splitter	✔	BA46-1155044590	-	-	-	-	0
GCC2371	8/9/2006	163,800	Tishman Speyer	ICE //PAY TISHMAN SP EYER REAL FUNDS PAID	Cap Call - Tishman VI	✔	BA4D-1155218974	-	-	-	-	3
GCC2377	8/10/2006	750,000	Cerberus Firm Investors LLC	ICE //PAY CERBERUS F IM INVEST FUNDS PAID	Cap Call - Cerberus FIM	✔	BA60-1155309612	-	-	-	-	2
GCC2380	8/14/2006	25,725	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND VI FUNDS PAID	Cap Call - Sevin Rosen VIII	✔	BA79-1155653785	-	-	-	-	0
GCC2384	8/17/2006	39,227	Columbia Capital Equity	ICE //PAY COLUMBIA C APITAL EQ FUNDS PAID	Cap Call - Columbia Cap IV	✔	BAE3-1155913475	-	-	-	-	0
GCC2392	8/31/2006	52,538	Roark Capital Partners	ICE //PAY ROARK CAPI TAL PAART FUNDS PAID	Cap Call - Roark Parallel	✔	BB62-1157466976	-	-	-	-	0
GCC2405	9/6/2006	37,500	Prospect Venture	ICE //PAY PROSPECT V ENTURE PA FUNDS PAID	Cap Call - Prospect Vent. III	✔	BB73-1157643561	-	-	-	-	0
GCC2408	9/11/2006	2,000,000	Piping Brook	PIPIN BROOK REIMBURSE FUNDS PAID	Reimburse Piping Brook for loan	✔	BB8D-1158076981	-	-	-	-	4
GCC2415	9/15/2006	60,000	Lindsay Goldberg	ICE //PAY LINDSAY GO LDBERG CO FUNDS PAID	Cap Call - L. Goldberg Co Inv I	✔	BBB7-1158590869	-	-	-	-	0
GCC2416	9/15/2006	12,500	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND IX FUNDS PAID	Cap Call - Sevin Rosen IX	✔	BBB7-1158590869	-	-	-	-	0
GCC2419	9/21/2006	131,950	Tishman Speyer	ICE //PAY TISHMAN SP EYER REAL FUNDS PAID	Cap Call - Tishman VI	✔	BC3B-1158937639	-	-	-	-	0
GCC2420	9/25/2006	25,587	Columbia Capital Equity	ICE //PAY COLUMBIA C APITAL EQ FUNDS PAID	Cap Call - Columbia Equity IV	✔	BC43-1159291123	-	-	-	-	0
GCC2446	10/4/2006	467,716	Tishman Speyer	ICE //PAY TISHMAN SP EYER REAL FUNDS PAID	Cap Call - Tishman VI	✔	BCA9-1160059351	-	-	175,283	-	1
GCC2461	10/13/2006	56,175	Lindsay Goldberg	ICE //PAY LINDSAY GO LDBERG CO FUNDS PAID	Cap Call - L. Goldberg I	✔	BD77-1161016107	-	-	-	-	0
GCC2467	10/31/2006	20,000	Prospect Venture	ICE //PAY PROSPECT V ENTURE PA FUNDS PAID	Cap Call - Prospect II	✔	BE52-1162394329	-	-	-	-	0
GCC2497	11/22/2006	35,500,000	Cerberus Firm Investors LLC	ICE //PAY CERBERUS F IM INVEST FUNDS PAID	JEM - Cerberus FIM (GMAC)	✔	BEE2-1164380247	-	-	51,026	-	0
GCC2501	11/30/2006	94,358	Roark Capital Partners	ICE //PAY ROARK CAP I TAL PAART FUNDS PAID	Cap Call - Roark Capital Partners	✔	BF80-1164986581	-	-	-	-	-
GCC2504	12/1/2006	25,000	Prospect Venture	ICE //PAY PROSPECT V ENTURE PA FUNDS PAID	Cap Call - Prospect Vent III	✔	BF83-1165245527	-	-	-	-	-
GCC2505	12/4/2006	87,500	Centerpoint Venture	ICE //PAY CENTER POI NT VENTUR FUNDS PAID	Cap Call - CenterPoint Vent. III	✔	BF88-1165331088	-	-	-	-	-
GCC2507	12/6/2006	58,936	Columbia Capital Equity	ICE //PAY COLUMBIA C APITAL EQ FUNDS PAID	Cap Call - Columbia Cap IV	✔	BF8E-1165507672	-	-	-	-	-
GCC2508	12/6/2006	910,000	Tishman Speyer	ICE //Pay TISHMAN SP EYER REAL FUNDS PAID	Cap Call - Tishman VI	✔	BF8E-1165507672	-	-	-	-	-
GCC2511	12/15/2006	125,000	Lindsay Goldberg	ICE //PAY LINDSAY GO LDBERG CO FUNDS PAID	Cap Call - L. Goldberg (BROCK)	✔	C033-1166459055	-	-	-	-	-
GCC2519	12/19/2006	162,000	ASP IV Alternative Investments / American Securities	ICE //PAY ASP IV ALT ERNATIVE FUNDS PAID	Cap Call - ASP IV (PDM Bridge)	✔	C045-1166633506	-	-	-	-	-

EXHIBIT 16.2

Subsequent Subsequent Transfers from GCC MS Account For the Benefit of Defendant J. Ezra Merkin

| | | | | | | | | | Subsequent Subsequent Transfer Amounts | | | | |
FTI ID	Date	Amount	FBO Transfer Category	Description Per GCC MS Account Statement - AS REDACTED	Memo Per GCC QuickBooks	JEM Receivable Account	TxnID per GCC QuickBooks		LIFO	FIFO	LIBR	Restated LIBR	Proportionality
GCC2523	12/21/2006	48,829	Columbia Capital Equity	ICE //PAY COLUMBIA C APITAL EQ FUNDS PAID	Cap Call - Columbia Cap Equity IV	✔	C089-1167230147		-	-	-	-	-
GCC2528	12/27/2006	8,741	FP GP Splitter LLC	ICE //PAY FP GP SPLI TTER LLC FUNDS PAID	Cap Call - FP GP Splitter	✔	C0C1-1167315334		-	-	-	-	-
GCC2531	12/27/2006	48,000	Ascot Partners (for JEM Gift)	JEM 2006 GIFT FUNDS PAID	JEM 2006 Gift (to ASP)	✔	C0C1-1167315334		-	-	-	-	-
GCC2549	12/28/2006	10,000	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND IX FUNDS PAID	Cap Call - Sevin Rosen IX	✔	C0F8-1167404528		-	-	-	-	-
GCC2558	12/29/2006	19,915	ASP IV Alternative Investments / American Securities	ICE //PAY AMERICAN S ECURITIES FUNDS PAID	Cap Call - ASP IV	✔	C10D-1167753509		-	-	-	-	-
GCC2587	1/16/2007	9,618,264	JEM Art	ICE //PAY PACE WILDE NSTEIN LL FUNDS PAID	Wire JEM - Pace Wildenstein	✔	C1CA-1169046251		4,879,442	-	4,324,473	-	1,672,646
GCC2588	1/19/2007	50,000	Prospect Venture	ICE //PAY PROSPECT V ENTURE PA FUNDS PAID	Cap Call - Prospect III	✔	C1EA-1169477628		-	-	50,000	-	8,695
GCC2591	1/25/2007	30,000	Prospect Venture	ICE //PAY PROSPECT V ENTURE PA FUNDS PAID	Cap Call - Prospect II	✔	C269-1169823391		-	-	-	-	1,389
GCC2593	1/26/2007	3,008	Roark Capital Partners	ICE //PAY ROARK CAPI TAL PAART FUNDS PAID	Cap Call - Roark	✔	C26C-1170087653		-	-	-	-	138
GCC2594	1/30/2007	152,787	Tishman Speyer	ICE //PAY TISHMAN SP EYER REAL FUNDS PAID	Cap Call - Tishman VI	✔	C271-1170256456		-	-	3,753	-	6,990
GCC2598	2/6/2007	77,613	Columbia Capital Equity	ICE //PAY COLUMBIA C APITAL EQ FUNDS PAID	Cap Call - Columbia Cap IV	✔	C277-1170867998		-	-	55,970	-	3,497
GCC2604	2/14/2007	250,013	ASP IV Alternative Investments / American Securities	ICE //PAY AMERICAN S ECURITIES FUNDS PAID	Cap Call - ASP IV	✔	C2F9-1171551214		-	-	-	-	1,316
GCC2608	2/23/2007	87,500	Centerpoint Venture	ICE //PAY CENTER POI NT VENTUR FUNDS PAID	Cap call - CenterPoint III	✔	C310-1172502640		-	-	-	-	379
GCC2609	2/23/2007	45,000	Lindsay Goldberg	ICE //PAY LINDSAY GO LDBERG CO FUNDS PAID	Cap call - L. Goldberg AIV I	✔	C310-1172502640		-	-	-	-	195
GCC2610	2/23/2007	187,500	Lindsay Goldberg	ICE //PAY LINDSAY GO LDBERG CO FUNDS PAID	Cap call - L. Goldberg II	✔	C310-1172502640		-	-	-	-	811
GCC2617	3/6/2007	7,500	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND IX FUNDS PAID	Cap call - Sevin Rosen IX	✔	C3BA-1173288415		-	-	-	-	32
GCC2621	3/9/2007	295,750	Tishman Speyer	ICE //PAY TISHMAN SP EYER REAL FUNDS PAID	Cap call - Tishman VI	✔	C406-1173711601		-	-	-	-	1,244
GCC2625	3/19/2007	13,334	Lindsay Goldberg	ICE //PAY LINDSAY GO LDBERG CO FUNDS PAID	Cap Call - L. Goldberg I	✔	C47D-1174402151		-	-	-	-	51
GCC2631	3/21/2007	73,974	Columbia Capital Equity	ICE //PAY COLUMBIA C APITAL EQ FUNDS PAID	Cap Call - Columbia Cap. IV	✔	C48D-1174575284		-	-	-	-	274
GCC2632	3/21/2007	128,250	Tishman Speyer	ICE //PAY TISHMAN SP EYER IND I FUNDS PAID	Cap Call - Tishman India	✔	C48D-1174575284		-	-	-	-	475
GCC2637	3/29/2007	62,094	Roark Capital Partners	ICE //PAY ROARK CAPI TAL PAART FUNDS PAID	Cap Call - Roark	✔	C4E9-1175267504		-	-	-	-	216
GCC2647	3/29/2007	50,000	Prospect Venture	ICE //PAY PROSPECT V ENTURE PA FUNDS PAID	Cap Call - Prospect III	✔	C4E9-1175267504		-	-	-	-	174
GCC2679	4/9/2007	27,500	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND IX FUNDS PAID	Cap Call - Sevin Rosen IX	✔	C52A-1176215847		-	-	-	-	58
GCC2696	4/20/2007	100,000	Centerpoint Venture	ICE //PAY CENTER POI NT VENTUR FUNDS PAID	Cap call - Centerpoint Ventures	✔	C5FC-1177345395		-	-	-	-	0
GCC2699	4/24/2007	20,580	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND VI FUNDS PAID	Cap Call - Sevin Rosen VIII	✔	C60C-1177517667		-	-	-	-	0
GCC2700	4/24/2007	20,000	Prospect Venture	ICE //PAY PROSPECT V ENTURE PA FUNDS PAID	Cap Call - Prospect II	✔	C60C-1177517667		-	-	-	-	0
GCC2724	5/11/2007	31,250	RHO Ventures IV	ICE //PAY RHO VENTUR ES IV QP FUNDS PAID	Cap Call - Rho IV	✔	C702-1179159090		-	-	-	-	0
GCC2733	5/24/2007	60,729	Columbia Capital Equity	ICE //PAY COLUMBIA C APITAL EQ FUNDS PAID	Cap Call - Columbia Cap IV	✔	C732-1180450577		-	-	-	-	0

EXHIBIT 16.2

Subsequent Subsequent Transfers from GCC MS Account For the Benefit of Defendant J. Ezra Merkin

FTI ID	Date	Amount	FBO Transfer Category	Description Per GCC MS Account Statement - AS REDACTED	Memo Per GCC QuickBooks	JEM Receivable Account	TxnID per GCC QuickBooks		Subsequent Subsequent Transfer Amounts				
								LIFO	FIFO	LIBR	Restated LIBR	Proportionality
GCC2755	6/8/2007	70,000	Lindsay Goldberg	ICE //PAY LINDSAY GO LDBERG CO FUNDS PAID	Cap call - L. Goldberg (Bell)	✔	C7DA-1181575698	-	-	-	-	0
GCC2756	6/11/2007	12,500	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND IX FUNDS PAID	Cap Call - Sevin Rosen IX	✔	C7DD-1181660889	-	-	-	-	0
GCC2760	6/18/2007	15,435	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND VI FUNDS PAID	Cap call - Sevin Rosen VIII	✔	C848-1182269172	-	-	-	-	0
GCC2767	6/27/2007	500,000	Israel Healthcare Vent	ICE //PAY ISRAEL HEA LTHCARE VE FUNDS PAID	Cap Call - Israel Health Vent II	✔	C8C3-1182969565	-	-	-	-	1
GCC2776	6/28/2007	74,000	ASP IV Alternative Investments / American Securities	ICE //PAY ASP IV ALT ERNATIVE FUNDS PAID	Cap call - ASP IV	✔	C8EC-1183131435	-	-	-	-	0
GCC2777	6/28/2007	175,000	Lindsay Goldberg	ICE //PAY LINDSAY GO LDBERG CO FUNDS PAID	Cap call - L. Goldberg II	✔	C8EC-1183131435	-	-	-	-	0
GCC2789	6/29/2007	18,790	ASP IV Alternative Investments / American Securities	ICE //PAY AMERICAN S ECURITIES FUNDS PAID	Cap Call - ASP IV	✔	C905-1183389640	-	-	-	-	0
GCC2802	7/9/2007	34,951	Columbia Capital Equity	ICE //PAY COLUMBIA C APITAL EQ FUNDS PAID	Cap call - Columbia Cap IV	✔	C936-1184081023	-	-	-	-	0
GCC2806	7/13/2007	13,369,932	JEM Art	ICE //PAY PACE WILDE NSTEIN LL FUNDS PAID	Wire - Pace Wildenstein	✔	C9D0-1184600128	-	-	-	-	19
GCC2809	7/19/2007	9,000,000	JEM Art	ICE //PAY PACE WILDE NSTEIN FUNDS PAID	Wire - Pace Wildenstein	✔	C9EB-1185203931	-	-	-	-	12
GCC2811	7/20/2007	346,275	Tishman Speyer	ICE //PAY TISHMAN SP EYER INDI FUNDS PAID	Cap call - Tishman India	✔	C9EE-1185205938	-	-	-	-	0
GCC2812	7/20/2007	4,383	Columbia Capital Equity	ICE //PAY COLUMBIA C APITAL EQ FUNDS PAID	Cap call - Columbia Equity III	✔	C9EE-1185205938	-	-	-	-	0
GCC2825	7/30/2007	4,000,000	CG Investor LLC	ICE //PAY CG INVESTO R 1LC FUNDS PAID	JEM - 10% of Chrysler funding	✔	CA8C-1185895572	-	-	-	-	0
GCC2826	7/30/2007	605,625	Tishman Speyer	ICE //PAY TISHMAN SP EYER INDI FUNDS PAID	Cap Call - Tishman India	✔	CA8C-1185895572	-	-	-	-	0
GCC2831	7/31/2007	29,000,000	CG Investor LLC	ICE //PAY CG INVESTO R LLC FUNDS PAID	JEM - CHRYSLER	✔	CAA3-1185983339	-	-	-	-	2
GCC2854	8/3/2007	20,487	Roark Capital Partners	ICE //PAY ROARK CAPI TAL PAART FUNDS PAID	Cap Call - Roark Cap Parallel	✔	CAC2-1186418296	-	-	-	-	0
GCC2855	8/8/2007	20,580	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND VI FUNDS PAID	Cap Call - Sevin Rosen VIII	✔	CAC8-1186675361	-	-	-	-	0
GCC2858	8/9/2007	45,735	Lindsay Goldberg	ICE //PAY LINDSAY GO LDBERG CO FUNDS PAID	Cap Call - L. Goldberg AIV I	✔	CACD-1186757784	-	-	-	-	0
GCC2859	8/10/2007	141,848	Tishman Speyer	ICE //PAY TISHMAN SP EYER-TRAV FUNDS PAID	Cap Call - Tishman IV	✔	CAD5-1187023782	-	-	-	-	0
GCC2871	8/22/2007	56,778	Columbia Capital Equity	ICE //PAY COLUMBIA C APITAL EQ FUNDS PAID	Cap Call - Columbia Cap IV	✔	CB62-1187882976	-	-	-	-	-
GCC2875	8/29/2007	182,400	Tishman Speyer	ICE //PAY TISHMAN SP EYER INDI FUNDS PAID	Cap Call - Tishman India	✔	CBC9-1188574243	-	-	-	-	-
GCC2877	8/31/2007	12,500	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND IX FUNDS PAID	Cap Call - Sevin Rosen IX	✔	CBD5-1188919539	-	-	-	-	-
GCC2898	9/10/2007	135,337	Roark Capital Partners	ICE //PAY ROARK CAPI TAL PAART FUNDS PAID	Cap Call - Roark Cap Parallel	✔	CC0D-1189526837	-	-	-	-	-
GCC2905	9/25/2007	27,252	Columbia Capital Equity	ICE //PAY COLUMBIA C APITAL EQ FUNDS PAID	Cap Call - Columbia III	✔	CCE2-1190825709	-	-	-	-	-
GCC2906	9/25/2007	25,930	Columbia Capital Equity	ICE //PAY COLUMBIA C APITAL EQ FUNDS PAID	Cap Call - Columbia IV	✔	CCE2-1190825709	-	-	-	-	-
GCC2910	9/27/2007	10,290	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND VI FUNDS PAID	Cap Call - Sevin Rosen VIII	✔	CD0D-1190993420	-	-	-	-	-
GCC2933	10/9/2007	37,500	Prospect Venture	ICE //PAY PROSPECT V ENTURE PA FUNDS PAID	Cap Call - Prospect III	✔	CD46-1192029474	-	-	-	-	-
GCC2935	10/15/2007	100,000	Centerpoint Venture	ICE //PAY CENTERPOIN T VENTURE FUNDS PAID	Cap Call - Centerpoint III (Q)	✔	CD83-1192547853	-	-	-	-	-

EXHIBIT 16.2

Subsequent Subsequent Transfers from GCC MS Account For the Benefit of Defendant J. Ezra Merkin

								Subsequent Subsequent Transfer Amounts				
FTI ID	Date	Amount	FBO Transfer Category	Description Per GCC MS Account Statement - AS REDACTED	Memo Per GCC QuickBooks	JEM Receivable Account	TxnID per GCC QuickBooks	LIFO	FIFO	LIBR	Restated LIBR	Proportionality
GCC2937	10/16/2007	60,000	Lindsay Goldberg	ICE //PAY LINDSAY GO LDBERG CO FUNDS PAID	Cap Call - L.Goldberg II	✔	CE10-1192636145	-	-	-	-	-
GCC2939	10/18/2007	52,822	Columbia Capital Equity	ICE //PAY COLUMBIA C APITAL EQ FUNDS PAID	Cap Call - Columbia IV	✔	CE23-1193061581	-	-	-	-	-
GCC2947	10/25/2007	10,290	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND VI FUNDS PAID	Cap Call Sevin Rosen VII	✔	CE6B-1193406575	-	-	-	-	-
GCC2950	10/30/2007	101,014	Lindsay Goldberg	ICE //PAY LINDSAY GO LDBERG CO FUNDS PAID	Cap Call - Lindsay Goldberg II	✔	CE7E-1193839884	-	-	-	-	-
GCC2961	11/6/2007	2,558,023	Tishman Speyer	ICE //PAY TISHMAN SP EYER REAL FUNDS PAID	Cap Call - Tishman VII	✔	CEC3-1194449592	-	-	-	-	-
GCC2963	11/15/2007	104,102	Roark Capital Partners	ICE //PAY ROARK CAPI TAL PAART FUNDS PAID	Cap Call - Roark Parallel	✔	CEDA-1195506036	-	-	-	-	-
GCC2964	11/16/2007	8,841	Lindsay Goldberg	ICE //PAY LINDSAY GO LDBERG CO FUNDS PAID	Cap Call - L. Goldberg I	✔	CEDF-1195507523	-	-	-	-	-
GCC2966	11/20/2007	7,500	Sevin Rosen Fund VII, L.P.	ICE //PAY SEVIN ROSE N FUND IX FUNDS PAID	Cap Call - Sevin Rosen IX	✔	CF6C-1196090030	-	-	-	-	-
GCC2967	11/20/2007	85,000	Tishman Speyer	ICE //PAY TISHMAN SP EYER TRAVE FUNDS PAID	Cap Call - Tishman V	✔	CF6C-1196090030	-	-	-	-	-
GCC2978	11/30/2007	179,126	Post Capital Equity	ICE //PAY POST CAPIT AL EQUITY FUNDS PAID	Cap Call - Post Equity	✔	CF8D-1196701385	-	-	-	-	-
GCC2979	11/30/2007	211,866	Lindsay Goldberg	ICE //PAY LINDSAY GO LDBERG CO FUNDS PAID	Cap Call - L. Goldberg (SEMCO)	✔	CF8D-1196701385	-	-	-	-	-
GCC2980	11/30/2007	65,207	Lindsay Goldberg	ICE //PAY LINDSAY GO LDBERG CO FUNDS PAID	Cap Call - L. Goldberg (FSB)	✔	CF8D-1196701385	-	-	-	-	-
GCC2985	12/6/2007	200,000	Israel Healthcare Vent	ICE //PAY THE ROYAL BANK OF SC FUNDS PAID	Cap Call - Israel Healthcare Vent.	✔	CFF3-1196876639	-	-	-	-	-
GCC2990	12/10/2007	75,000	Lindsay Goldberg	U.S. DOLLARS FUNDS PAID	Cap Call - L. Goldberg II	✔	D005-1197385115	-	-	-	-	-
GCC2996	12/14/2007	29,306	Columbia Capital Equity	U.S. DOLLARS FUNDS PAID	Cap Call - Columbia Cap IV	✔	D02C-1197906305	-	-	-	-	-
GCC2997	12/17/2007	20,000	Prospect Venture	U.S. DOLLARS FUNDS PAID	Cap Call - Prospect II	✔	D093-1197988708	-	-	-	-	-
GCC2998	12/17/2007	30,033	ASP IV Alternative Investments / American Securities	U.S. DOLLARS FUNDS PAID	Cap Call - ASP IV (Lakeside)	✔	D100-1198679764	-	-	-	-	-
GCC3005	12/18/2007	12,500	Sevin Rosen Fund VII, L.P.	U.S. DOLLARS FUNDS PAID	Cap Call - Sevin Rosen IX	✔	D099-1198160986	-	-	-	-	-
GCC3006	12/20/2007	14,930	Roark Capital Partners	U.S. DOLLARS FUNDS PAID	Cap Call - Roark	✔	D0ED-1198249367	-	-	-	-	-
GCC3023	12/27/2007	13,780	Columbia Capital Equity	U.S. DOLLARS FUNDS PAID	Cap Call - Columbia Cap	✔	D110-1198770442	-	-	-	-	-
GCC3024	12/27/2007	210,759	ASP IV Alternative Investments / American Securities	U.S. DOLLARS FUNDS PAID	Cap Call - ASP IV	✔	D110-1198770442	-	-	-	-	-
GCC3050	1/3/2008	1,793,229	Trevi Health Ventures	U.S. DOLLARS FUNDS PAID	Cap Call - Trevi Health	✔	D18D-1199460311	300,000	-	-	300,000	186,757
GCC3064	1/14/2008	8,541,034	JEM Art	U.S. DOLLARS FUNDS PAID	Sotheby's payment	✔	D237-1200408457	903,034	1,092,833	216,723	1,092,833	914,454
GCC3070	1/28/2008	212,000	ASP IV Alternative Investments / American Securities	U.S. DOLLARS FUNDS PAID	Cap Call - ASP IV	✔	D256-1201624919	-	-	-	-	6,238
GCC3077	2/8/2008	50,000	Prospect Venture	U.S. DOLLARS FUNDS PAID	Cap Call - Prospect III	✔	D2FA-1202745236	-	-	-	-	312
GCC3079	2/12/2008	49,542	Columbia Capital Equity	U.S. DOLLARS FUNDS PAID	Cap Call - Columbia IV	✔	D304-1202918915	-	-	-	-	309
GCC3082	2/15/2008	17,500	Sevin Rosen Fund VII, L.P.	U.S. DOLLARS FUNDS PAID	Cap Call - Sevin Rosen IX	✔	D316-1203442390	-	-	-	-	109

Subsequent Subsequent Transfers from GCC MS Account For the Benefit of Defendant J. Ezra Merkin

FTI ID	Date	Amount	FBO Transfer Category	Description Per GCC MS Account Statement - AS REDACTED	Memo Per GCC QuickBooks	JEM Receivable Account	TxnID per GCC QuickBooks	Subsequent Subsequent Transfer Amounts				
								LIFO	FIFO	LIBR	Restated LIBR	Proportionality
GCC3083	2/21/2008	85,000	Tishman Speyer	U.S. DOLLARS FUNDS PAID	Cap Call - Tishman V	✔	D3C3-1203956189	-	-	-	-	218
GCC3095	3/7/2008	87,321	Columbia Capital Equity	U.S. DOLLARS FUNDS PAID	Cap Call - Columbia IV	✔	D444-1205161896	26,719	-	-	75,196	1,962
GCC3096	3/10/2008	42,232	Columbia Capital Equity	U.S. DOLLARS FUNDS PAID	Cap Call - Columbia III	✔	D447-1205245886	17,422	-	-	-	949
GCC3101	3/18/2008	25,000	RHO Ventures IV	U.S. DOLLARS FUNDS PAID	Cap Call - Rho IV	✔	D462-1205935180	-	-	-	-	559
GCC3102	3/20/2008	38,113	Lindsay Goldberg	U.S. DOLLARS FUNDS PAID	Cap Call - L. Goldberg I	✔	D465-1206368854	-	-	-	-	853
GCC3105	3/24/2008	3,000,000	Piping Brook	U.S. DOLLARS FUNDS PAID	Invest - Lone Dragon (JEM/Piping Brook)	✔	D501-1206454329	-	75,196	-	-	30,336
GCC3107	3/26/2008	20,000	Prospect Venture	U.S. DOLLARS FUNDS PAID	Cap call - Prospect II	✔	D535-1206628042	-	-	-	-	190
GCC3130	3/27/2008	55,800	Tishman Speyer	U.S. DOLLARS FUNDS PAID	Cap call - Tishman VI	✔	D546-1206716096	-	-	-	-	299
GCC3132	3/28/2008	10,290	Sevin Rosen Fund VII, L.P.	U.S. DOLLARS FUNDS PAID	Cap Call - Sevin Rosen VIII	✔	D566-1207059413	-	-	-	-	55
GCC3135	3/31/2008	375,000	Trevi Health Ventures	U.S. DOLLARS FUNDS PAID	Cap Call - Trevi Health	✔	D56D-1207061200	-	-	-	-	2,008
GCC3144	4/3/2008	2,318	Roark Capital Partners	U.S. DOLLARS FUNDS PAID	Cap Call - Roark	✔	D592-1207318136	-	-	-	-	12
GCC3153	4/14/2008	75,000	Centerpoint Venture	U.S. DOLLARS FUNDS PAID	Cap Call - CenterPoint III	✔	D660-1208268249	-	-	-	75,000	131
GCC3157	4/22/2008	10,000	Sevin Rosen Fund VII, L.P.	U.S. DOLLARS FUNDS PAID	Cap Call - Sevin Rosen XI	✔	D67C-1208960467	-	-	-	-	13
GCC3176	5/6/2008	75,000	Lindsay Goldberg	U.S. DOLLARS FUNDS PAID	Cap Call - L.Goldberg II	✔	D72B-1210169832	-	-	-	-	97
GCC3177	5/13/2008	2,400	Cody Realty	U.S. DOLLARS FUNDS PAID	JEM payment - Cody Realty	✔	D7A8-1210773495	-	-	-	-	3
GCC3179	5/16/2008	139,500	Tishman Speyer	U.S. DOLLARS FUNDS PAID	Cap Call - Tishman VI	✔	D7AB-1211291875	-	-	-	-	180
GCC3181	5/23/2008	10,290	Sevin Rosen Fund VII, L.P.	U.S. DOLLARS FUNDS PAID	Cap Call - Sevin Rosen VIII	✔	D7B7-1211895629	-	-	-	-	13
GCC3183	5/27/2008	25,000	Sevin Rosen Fund VII, L.P.	U.S. DOLLARS FUNDS PAID	Cap Call - Sevin Rosen VII	✔	D7C8-1211985083	-	-	-	-	32
GCC3186	5/30/2008	17,500	Sevin Rosen Fund VII, L.P.	U.S. DOLLARS FUNDS PAID	Cap Call - Sevin Rosen IX	✔	D836-1212414100	-	-	-	-	22
GCC3187	5/30/2008	192,160	Lindsay Goldberg	U.S. DOLLARS FUNDS PAID	Cap Call - L. Goldberg II	✔	D836-1212414100	-	-	-	-	242
GCC3196	6/3/2008	1,000,000	Trevi Health Ventures	U.S. DOLLARS FUNDS PAID	JEM Cap Call - Trevi Health Ventures	✔	D849-1212590549	-	-	-	-	1,258
GCC3199	6/13/2008	32,755	Columbia Capital Equity	U.S. DOLLARS FUNDS PAID	Cap Call - Columbia IV	✔	D86A-1213622452	-	-	-	-	41
GCC3206	6/18/2008	60,000	Lindsay Goldberg	U.S. DOLLARS FUNDS PAID	Cap Call - L. Goldberg II	✔	D8E2-1214227837	-	-	-	-	81
GCC3207	6/18/2008	50,000	Prospect Venture	U.S. DOLLARS FUNDS PAID	Cap Call - Prospect III	✔	D8E2-1214227837	-	-	-	-	67
GCC3213	6/20/2008	2,787,269	CG Investor LLC	U.S. DOLLARS FUNDS PAID	Cap Call - Chrysler (CG Investor)	✔	D8F0-1214230239	-	-	-	-	3,636
GCC3218	6/26/2008	65,211	Tishman Speyer	U.S. DOLLARS FUNDS PAID	Cap Call - Tishman VII	✔	D955-1214578063	-	-	-	-	81
GCC3234	6/30/2008	20,967	ASP IV Alternative Investments / American Securities	U.S. DOLLARS FUNDS PAID	Cap call - ASP IV	✔	D972-1214920034	-	-	-	-	17
GCC3248	7/18/2008	18,674	Roark Capital Partners	U.S. DOLLARS FUNDS PAID	Cap Call - Roark	✔	DA03-1216650846	-	-	-	-	153

EXHIBIT 16.2

Subsequent Subsequent Transfers from GCC MS Account For the Benefit of Defendant J. Ezra Merkin

FTI ID	Date	Amount	FBO Transfer Category	Description Per GCC MS Account Statement - AS REDACTED	Memo Per GCC QuickBooks	JEM Receivable Account	TxnID per GCC QuickBooks		Subsequent Subsequent Transfer Amounts				
								LIFO	FIFO	LIBR	Restated LIBR	Proportionality
GCC3249	7/21/2008	9,000,000	JEM Art	U.S. DOLLARS FUNDS PAID	JEM - Pace Wildenstein	✔	DA09-1216735062	-	100,000	336,284	-	73,777
GCC3253	7/25/2008	91,000	Tishman Speyer	U.S. DOLLARS FUNDS PAID	Cap Call - Tishman VI	✔	DAA6-1217857022	-	-	79,800	91,000	55,950
GCC3254	7/29/2008	12,500	Sevin Rosen Fund VII, L.P.	U.S. DOLLARS FUNDS PAID	Cap Call - Sevin Rosen IX	✔	DAA9-1217869373	-	3,926	12,500	12,500	7,685
GCC3266	8/8/2008	15,000	Prospect Venture	U.S. DOLLARS FUNDS PAID	Cap Call - Prospect II	✔	DABD-1218463078	-	15,000	-	15,000	3,148
GCC3282	9/10/2008	44,506	Lindsay Goldberg	U.S. DOLLARS FUNDS PAID	Cap Call - L. Goldberg II	✔	DBD0-1221140685	-	44,506	-	44,506	7,727
GCC3291	9/30/2008	50,045	Tishman Speyer	U.S. DOLLARS FUNDS PAID	Cap Call - Tishman VII	✔	DCC9-1222870821	-	-	-	-	4,622
GCC3305	10/8/2008	5,000	Sevin Rosen Fund VII, L.P.	U.S. DOLLARS FUNDS PAID	Cap Call - Sevin Rosen IX	✔	DCF8-1223568328	-	-	-	5,000	120
GCC3307	10/15/2008	15,429	Roark Capital Partners	U.S. DOLLARS FUNDS PAID	Cap Call - Roark Cap Partners	✔	DD38-1224165618	-	-	-	-	369
GCC3323	10/20/2008	272,751	Trevi Health Ventures	U.S. DOLLARS FUNDS PAID	Cap Call - Trevi Health Ventures	✔	DD57-1224596336	-	209,132	-	272,751	15,751
GCC3327	10/28/2008	220,000	ASP IV Alternative Investments / American Securities	U.S. DOLLARS FUNDS PAID	Cap Call - ASP IV	✔	DE41-1225730155	-	-	-	122,555	324
GCC3328	10/30/2008	52,500	Lindsay Goldberg	U.S. DOLLARS FUNDS PAID	Cap Call - L. Goldberg II	✔	DE44-1225735589	-	-	-	-	77
GCC3338	11/13/2008	37,500	Prospect Venture	U.S. DOLLARS FUNDS PAID	Cap Call - Prospect III	✔	DED5-1226672884	-	-	-	37,500	1,333
GCC3344	11/24/2008	41,076	Roark Capital Partners	U.S. DOLLARS FUNDS PAID	Cap Call - Roark Cap Partners	✔	DEE4-1227625493	-	-	-	41,076	1,434
GCC3352	12/1/2008	43,420	Lindsay Goldberg	U.S. DOLLARS FUNDS PAID	Cap Call - L. Goldberg AIV (PL Olefins)	✔	DF44-1228229607	-	-	-	43,420	1,500
GCC3358	12/10/2008	139,500	Tishman Speyer	U.S. DOLLARS FUNDS PAID	Cap Call - Tishman VI	✔	DFBF-1229007650	-	-	-	139,500	4,698
GCC3362	12/15/2008	488,733	Trevi Health Ventures	U.S. DOLLARS FUNDS PAID	Cap Call - Trevi Health	✔	DFDB-1229439336	-	-	-	-	15,957
GCC3363	12/15/2008	112,500	Centerpoint Venture	U.S. DOLLARS FUNDS PAID	Cap Call - CenterPoint III	✔	DFDB-1229439336	-	-	-	-	3,673
GCC3365	12/16/2008	11,942	Lindsay Goldberg	U.S. DOLLARS FUNDS PAID	Cap Call - L. Goldberg II	✔	DFEB-1229531612	-	-	-	-	390
GCC3369	12/19/2008	53,224	Tishman Speyer	U.S. DOLLARS FUNDS PAID	Cap Call - Tishman VII	✔	DFF6-1229957872	-	-	-	-	1,735
		$ 237,169,787						$ 11,821,656	$ 6,265,871	$ 11,601,476	$ 7,864,317	$ 7,636,127

EXHIBIT 16.3

EXHIBIT 16.3

Subsequent Subsequent Transfers from GCC JPMC Account to Defendant J. Ezra Merkin

| FTI ID | Date | Amount | Check Number Per GCC JPMC Account | Check Bates Reference(s) | Check Payee | Defendant J. Ezra Merkin Bank Account | Bates Reference Defendant J. Ezra Merkin Bank Account Statement | Memo Per GCC QuickBooks | JEM Receivable Account | Compensation - Owner Account | TxnID per GCC QuickBooks[1] | | Subsequent Subsequent Transfer Amounts | | | | |
												LIFO	FIFO	LIBR	Restated LIBR	Proportionality
GCCJP1572	1/2/2004	$ 825,249.67	11681		*Check copy unavailable*	JPMC xxx-xx6726	GCC-P 0714781	Y/E PAYROLL - IN LIEU OF ADP CHECK	✔		937A-1072892974	-	-	-	825,250	101,587
GCCJP7019	2/3/2004	$ 47,771.27	1062	GCC-P 0781178-79	J. Ezra Merkin	JPMC xxx-xx6726[2]	GCC-P 0714787	JAN ADP PAYROLL		✔	94FB-1076952042	-	-	-	47,771	3,966
GCCJP7089	3/2/2004	$ 53,221.07	1063	GCC-P 0781639-40	J. Ezra Merkin	Citibank xxxx7474	CITI_MERKIN_00000078	FEBRUARY ADP PAYROLL		✔	9539-1077830457	-	-	-	53,221	1,838
GCCJP9021	3/26/2004	$ 53,221.07	1065	GCC-P 0781392 / GCC-P 0781405-06	J. Ezra Merkin	JPMC xxx-xx6726	GCC-P 0715219	MARCH ADP PAYROLL		✔	96A1-1080168499	-	-	-	2,698	4
GCCJP1640	5/4/2004	$ 53,221.07	1066		*Check copy unavailable*	JPMC xxx-xx6726	GCC-P 0715204	APRIL ADP PAYROLL		✔	97B0-1083187365	-	-	-	-	0
GCCJP1723	6/1/2004	$ 53,221.07	1067		*Check copy unavailable*	JPMC xxx-xx6726[2]	GCC-P 0715072	MAY 2004 ADP PAYROLL		✔	9901-1085664648	-	-	-	-	-
GCCJP1793	6/28/2004	$ 53,221.07	1068		*Check copy unavailable*	JPMC xxx-xx6726[2]	GCC-P 0715057	JUNE ADP PAYROLL		✔	9A0B-1088089662	-	-	-	-	-
GCCJP1859	8/3/2004	$ 53,221.07	1071		*Check copy unavailable*	Citibank xxxx7474[2]	CITI_MERKIN_00000102	JULY ADP PAYROLL		✔	9B50-1091042071	-	-	-	-	-
GCCJP1967	9/7/2004	$ 53,221.07	1072		*Check copy unavailable*	JPMC xxx-xx6726	GCC-P 0715807	AUGUST PAYROLL		✔	9BBF-1092749236	-	-	-	-	-
GCCJP2053	9/29/2004	$ 53,221.07	1074	GCC-P 0832243	J. Ezra Merkin	JPMC xxx-xx6726[2]	GCC-P 0715797	SEPTEMBER ADP PAYROLL		✔	9D13-1095858969	-	-	-	-	-
GCCJP2138	11/1/2004	$ 53,221.07	1077	GCC-P 0832263	J. Ezra Merkin	JPMC xxx-xx6726	GCC-P 0715769	OCT ADP PAYROLL		✔	9E8B-1098896676	-	-	-	-	-
GCCJP2202	12/1/2004	$ 53,221.07	1079	GCC-P 0832284	J. Ezra Merkin	Citibank xxxx7474[3]	CITI_MERKIN_00000118	NOVEMBER PAYROLL		✔	9F1D-1101223487	-	-	-	-	-
GCCJP8071	12/31/2004	$ 53,221.07	1081	GCC-P 0828083	J. Ezra Merkin	JPMC xxx-xx6726	GCC-P 0715354	DEC ADP PAYROLL		✔	A094-1104185418	-	-	-	-	-
GCCJP8076	12/31/2004	$ 16,250.00	1090	GCC-P 0828084	J. Ezra Merkin	JPMC xxx-xx6726	GCC-P 0715354	*Transaction not found in QuickBooks*				-	-	-	-	-
GCCJP8077	12/31/2004	$ 16,250.00	1091	GCC-P 0828085	J. Ezra Merkin	JPMC xxx-xx6726	GCC-P 0715354	*Transaction not found in QuickBooks*				-	-	-	-	-
GCCJP8078	12/31/2004	$ 16,250.00	1092	GCC-P 0828085	J. Ezra Merkin	JPMC xxx-xx6726	GCC-P 0715354	*Transaction not found in QuickBooks*				-	-	-	-	-
GCCJP8079	12/31/2004	$ 16,250.00	1093	GCC-P 0828085	J. Ezra Merkin	JPMC xxx-xx6726	GCC-P 0715354	*Transaction not found in QuickBooks*				-	-	-	-	-
GCCJP7175	1/31/2005	$ 47,796.66	1096	GCC-P 0828131	J. Ezra Merkin	JPMC xxx-xx6726	GCC-P 0714653	JANUARY ADP PAYROLL		✔	A1D9-1106784893	-	-	-	-	-
GCCJP7249	3/1/2005	$ 53,376.66	1097	GCC-P 0829261	J. Ezra Merkin	JPMC xxx-xx6726[2]	GCC-P 0715349	FEBRUARY ADP PAYROLL		✔	A353-1109595385	-	-	-	-	-
GCCJP7369	4/11/2005	$ 53,376.66	1098	GCC-P 0828108	J. Ezra Merkin	JPMC xxx-xx3039	GCC-P 0715940	MARCH ADP PAYROLL		✔	A440-1111599934	-	-	-	-	-
GCCJP7449	5/5/2005	$ 53,376.66	1099	GCC-P 0828108	J. Ezra Merkin	JPMC xxx-xx6726	GCC-P 0715934	APRIL ADP PAYROLL		✔	A62E-1114715282	-	-	-	-	-
GCCJP7510	6/1/2005	$ 53,376.66	1100	GCC-P 0828061	J. Ezra Merkin	JPMC xxx-xx6726	GCC-P 0715292	MAY ADP PAYROLL		✔	A761-1117116024	-	-	-	-	-
GCCJP7591	6/28/2005	$ 53,376.66	1101	GCC-P 0828019	J. Ezra Merkin	Citibank xxxx7474[3]	CITI_MERKIN_00000150	JUNE ADP PAYROLL		✔	A836-1119456713	-	-	-	-	-
GCCJP2292	8/1/2005	$ 53,376.66	Check# 1102	JPMCMERK-0068 / JPMCMERK-3894	J. Ezra Merkin	JPMC xxx-xx6726	JPMCMERK-3886	JULY PAYROLL		✔	AA14-1122481576	-	-	-	-	-
GCCJP2373	9/1/2005	$ 53,376.66	Check# 1103	JPMCMERK-0089	J. Ezra Merkin	Citibank xxxx7474[2]	CITI_MERKIN_00000160	AUGUST ADP PAYROLL		✔	AAE7-1125319724	-	-	-	-	-
GCCJP2442	10/4/2005	$ 53,376.66	Check# 1104	JPMCMERK-0108 / JPMCMERK-3912	J. Ezra Merkin	JPMC xxx-xx6726	JPMCMERK-3904	SEPT ADP PAYROLL		✔	AC07-1127917450	-	-	-	-	-

EXHIBIT 16.3

Subsequent Subsequent Transfers from GCC JPMC Account to Defendant J. Ezra Merkin

FTI ID	Date	Amount	Check Number Per GCC JPMC Account	Check Bates Reference(s)	Check Payee	Defendant J. Ezra Merkin Bank Account	Bates Reference Defendant J. Ezra Merkin Bank Account Statement	Memo Per GCC QuickBooks	JEM Receivable Account	Compensation - Owner Account	TxnID per GCC QuickBooks[1]	Subsequent Subsequent Transfer Amounts				
												LIFO	FIFO	LIBR	Restated LIBR	Proportionality
GCCJP2518	11/1/2005	$ 53,376.66	Check# 1105	JPMCMERK-0127 / JPMCMERK-3923	J. Ezra Merkin	JPMC xxx-xx6726	JPMCMERK-3914	OCTOBER 2004 ADP PAYROLL		✔	ADA8-1130334615	-	-	-	-	-
GCCJP2601	11/29/2005	$ 53,376.66	Check# 1106	JPMCMERK-0150	J. Ezra Merkin	Citibank xxxx7474	CITI_MERKIN_00000174	NOVEMBER ADP PAYROLL		✔	AEB2-1132685389	-	-	-	-	-
GCCJP2702	1/3/2006	$ 53,376.66	Check# 1107	JPMCMERK-0173 / JPMCMERK-3941	J. Ezra Merkin	JPMC xxx-xx6726	JPMCMERK-3935	DEC ADP PAYROLL		✔	AFE8-1135774535	53,377	-	-	53,377	38,774
GCCJP2808	1/31/2006	$ 48,914.40	Check# 1123	JPMCMERK-0198 / JPMCMERK-3951	J. Ezra Merkin	JPMC xxx-xx6726	JPMCMERK-3943	JAN ADP PAYROLL		✔	B192-1138208819	-	48,914	-	48,914	19,032
GCCJP2885	2/28/2006	$ 54,754.80	Check# 1125	JPMCMERK-0220	J. Ezra Merkin	JPMC xxx-xx672d[2]	JPMCMERK-3953	FEBRUARY ADP PAYROLL		✔	B322-1140715009	-	29,948	-	54,755	12,780
GCCJP2991	4/3/2006	$ 54,754.80	Check# 1128	JPMCMERK-0243 / JPMCMERK-3972	J. Ezra Merkin	JPMC xxx-xx6726	JPMCMERK-3964	MARCH ADP PAYROLL		✔	B44F-1143648037	-	-	-	54,755	7,638
GCCJP3075	4/28/2006	$ 54,754.80	Check# 1130	JPMCMERK-0265 / JPMCMERK-3981	J. Ezra Merkin	JPMC xxx-xx6726	JPMCMERK-3975	APRIL ADP PAYROLL		✔	B5C1-1146074912	-	-	-	-	2,011
GCCJP3161	6/2/2006	$ 54,754.80	Check# 1132	JPMCMERK-0284	J. Ezra Merkin	Citibank xxxx7474[3]	CITI_MERKIN_00000200	MAY ADP PAYROLL		✔	B6F6-1148561285	-	-	-	54,755	4,759
GCCJP3235	7/10/2006	$ 54,754.80	Check# 1136	JPMCMERK-0305	J. Ezra Merkin	Citibank xxxx7474	CITI_MERKIN_00000204	JUNE ADP PAYROLL		✔	B846-1151517471	-	-	-	54,755	1,006
GCCJP3347	8/9/2006	$ 54,754.80	Check# 1140	JPMCMERK-0346 / JPMCMERK-4011	J. Ezra Merkin	JPMC xxx-xx6726	JPMCMERK-4005	JULY ADP PAYROLL		✔	B982-1153932334	-	-	54,755	30,187	20
GCCJP3399	8/24/2006	$ 54,754.80	Check# 1144	JPMCMERK-0346	J. Ezra Merkin	Citibank xxxx7474[3]	CITI_MERKIN_00000213	AUG ADP PAYROLL		✔	BAF5-1156348869	-	-	-	-	1
GCCJP3488	10/2/2006	$ 54,754.80	Check# 1146	JPMCMERK-0368	J. Ezra Merkin	Citibank xxxx7474[3]	CITI_MERKIN_00000218	SEPT ADP PAYROLL		✔	BC85-1159380380	-	-	-	-	0
GCCJP3589	10/31/2006	$ 54,754.80	Check# 1147	JPMCMERK-0386	J. Ezra Merkin	Citibank xxxx7474[3]	CITI_MERKIN_00000222	OCTOBER ADP PAYROLL		✔	BDF8-1161792356	-	-	-	-	-
GCCJP3662	11/27/2006	$ 54,754.80	Check# 1148	JPMCMERK-0413	J. Ezra Merkin	Citibank xxxx7474[3]	CITI_MERKIN_00000225	NOVEMBER ADP PAYROLL		✔	BED0-1164120872	-	-	-	-	-
GCCJP3758	1/2/2007	$ 54,754.80	Check# 1149	JPMCMERK-0431 CITI_MERKIN_00000483	J. Ezra Merkin	Citibank xxxx7474	CITI_MERKIN_00000229	DEC ADP PAYROLL		✔	C085-1167225142	-	-	-	-	-
GCCJP3880	1/31/2007	$ 48,805.60	Check# 1165	JPMCMERK-0458 CITI_MERKIN_00000492	J. Ezra Merkin	Citibank xxxx7474	CITI_MERKIN_00000234	JANUARY ADP PAYROLL		✔	C265-1169652720	-	-	-	-	7,152
GCCJP3940	2/28/2007	$ 54,850.60	Check# 1166	JPMCMERK-0482 CITI_MERKIN_00000505	J. Ezra Merkin	Citibank xxxx7474	CITI_MERKIN_00000239	FEBRUARY 2007 ADP PAYROLL - P/D 2/23/07		✔	C304-1171644263	-	-	-	-	397
GCCJP4053	4/3/2007	$ 54,850.60	Check# 1167	JPMCMERK-0504 CITI_MERKIN_00000522	J. Ezra Merkin	Citibank xxxx7474	CITI_MERKIN_00000244	MAR ADP PAYROLL		✔	C49F-1175094583	-	-	-	-	185
GCCJP4127	5/2/2007	$ 54,850.60	Check# 1168	JPMCMERK-0527 CITI_MERKIN_00000458	J. Ezra Merkin	Citibank xxxx7474	CITI_MERKIN_00000248	APRIL ADP PAYROLL		✔	C608-1177513228	-	-	-	-	0
GCCJP4204	5/30/2007	$ 54,850.60	Check# 1169	JPMCMERK-0549 CITI_MERKIN_00000534	J. Ezra Merkin	Citibank xxxx7474	CITI_MERKIN_00000253	MAY ADP PAYROLL		✔	C72E-1180019260	-	-	-	-	0
GCCJP4292	7/2/2007	$ 54,850.60	Check# 1170	JPMCMERK-0569	J. Ezra Merkin	Citibank xxxx7474[2]	CITI_MERKIN_00000257	JUNE ADP PAYROLL		✔	C8BF-1182954172	-	-	-	-	0
GCCJP4389	8/1/2007	$ 54,850.60	Check# 1171	JPMCMERK-0592 CITI_MERKIN_00000559	J. Ezra Merkin	Citibank xxxx7474	CITI_MERKIN_00000262	JULY ADP PAYROLL		✔	CA0B-1185372380	-	-	-	-	0
GCCJP4500	9/10/2007	$ 54,850.60	Check# 1172	JPMCMERK-0612 CITI_MERKIN_00000575	J. Ezra Merkin	Citibank xxxx7474	CITI_MERKIN_00000266	AUGUST ADP PAYROLL		✔	CBC5-1188402033	-	-	-	-	0
GCCJP4551	10/4/2007	$ 54,850.60	Check# 1173	JPMCMERK-0641	J. Ezra Merkin	Citibank xxxx7474	CITI_MERKIN_00000276	SEPTEMBER ADP PAYROLL		✔	CCDE-1190821789	-	-	-	-	-
GCCJP4652	10/30/2007	$ 54,850.60	Check# 1174	JPMCMERK-0671	J. Ezra Merkin	Citibank xxxx7474	CITI_MERKIN_00000276	OCTOBER ADP PAYROLL		✔	CE31-1193239194	-	-	-	-	-
GCCJP4746	12/5/2007	$ 54,850.60	Check# 1175	JPMCMERK-0712	J. Ezra Merkin	Citibank xxxx7474	CITI_MERKIN_00000286	NOVEMBER ADP PAYROLL		✔	CF7D-1196273729	-	-	-	-	-

EXHIBIT 16.3

Subsequent Subsequent Transfers from GCC JPMC Account to Defendant J. Ezra Merkin

													Subsequent Subsequent Transfer Amounts				
FTI ID	Date	Amount	Check Number Per GCC JPMC Account	Check Bates Reference(s)	Check Payee	Defendant J. Ezra Merkin Bank Account	Bates Reference Defendant J. Ezra Merkin Bank Account Statement	Memo Per GCC QuickBooks	JEM Receivable Account	Compensation - Owner Account	TxnID per GCC QuickBooks[1]		LIFO	FIFO	LIBR	Restated LIBR	Proportionality
GCCJP4833	1/4/2008	$ 54,850.60	Check# 1176	JPMCMERK-0741	J. Ezra Merkin	Citibank xxxx7474	CITI_MERKIN_00000292	DECEMBER ADP PAYROLL		✔	D0FC-1198510792		-	-	-	54,851	3,567
GCCJP4922	1/28/2008	$ 48,629.43	Check# 1192	JPMCMERK-0778	J. Ezra Merkin	Citibank xxxx7474	CITI_MERKIN_00000292	JAN ADP PAYROLL		✔	D24C-1201105316		-	-	-	-	2,000
GCCJP5073	3/28/2008	$ 54,819.10	Check# 1194	JPMCMERK-0846 / JPMCMERK-4141	J. Ezra Merkin	JPMC xxx-xx6726	JPMCMERK-4132	MARCH ADP PAYROLL		✔	D507-1206548860		-	-	-	19,745	480
GCCJP5189	4/25/2008	$ 54,819.10	Check# 1195	JPMCMERK-0880 / JPMCMERK-4160	J. Ezra Merkin	JPMC xxx-xx6726	JPMCMERK-4143	APRIL ADP PAYROLL		✔	D681-1208969541		-	-	-	54,819	770
GCCJP5290	5/30/2008	$ 54,819.09	Check# 1196	JPMCMERK-0920	J. Ezra Merkin	JPMC xxx-xx6726	JPMCMERK-4162	MAY ADP PAYROLL		✔	D7CB-1212000024		-	-	-	54,819	581
GCCJP5370	6/30/2008	$ 54,819.10	Check# 1197	JPMCMERK-0952	J. Ezra Merkin	Citibank xxxx7474	CITI_MERKIN_00000317	JUNE ADP PAYROLL		✔	D8FD-1214415299		-	-	-	54,819	424
GCCJP5437	7/25/2008	$ 54,819.10	Check# 1199	JPMCMERK-0982 / JPMCMERK-4193	J. Ezra Merkin	JPMC xxx-xx6726	JPMCMERK-4179	JULY 2008 ADP PAYROLL		✔	DA51-1216839139		-	54,819	-	54,819	34,955
GCCJP5543	8/29/2008	$ 54,819.09	Check# 1201	JPMCMERK-1014 / JPMCMERK-4210	J. Ezra Merkin	JPMC xxx-xx6726	JPMCMERK-4198	AUGUST ADP PAYROLL		✔	DB73-1219852531		-	54,819	-	54,819	11,491
GCCJP5575	9/29/2008	$ 54,819.10	Check# 1203	JPMCMERK-1042 / JPMCMERK-4235	J. Ezra Merkin	JPMC xxx-xx6726	JPMCMERK-4216	SEPT ADP PAYROLL		✔	DC97-1222270389		-	43,122	-	54,819	6,355
GCCJP5710	10/31/2008	$ 54,819.10	Check# 1206	JPMCMERK-1072 / JPMCMERK-4246	J. Ezra Merkin	JPMC xxx-xx6726	JPMCMERK-4240	OCTOBER ADP PAYROLL - CKS & TAX IMPOUND		✔	DE13-1225314370		-	-	-	-	1,443
GCCJP5790	11/28/2008	$ 54,819.10	Check# 1208	JPMCMERK-1113 / JPMCMERK-4287	J. Ezra Merkin	JPMC xxx-xx6726	JPMCMERK-4271	NOV ADP PAYROLL		✔	DF3A-1227879878		-	-	-	-	1,443
		$ 4,003,773											$ 53,377	$ 231,623	$ 54,755	$ 1,683,948	$ 264,660

[1] The dollar amount of the referenced QuickBooks transactions that were recorded in the Compensation - Owner Account does not equal the amount of the check transaction, as the amounts recorded in QuickBooks represent the gross payroll amounts and the amounts per the checks paid represent the payroll amount net of taxes withheld and other payroll deductions.

[2] The amount of the deposit into Defendant J. Ezra Merkin's bank account was greater than the amount of the transfer from the GCC JPMC Account. A deposit slip was not available in the records produced to the Trustee related to this bank account. Therefore, I have assumed that the transfer from the GCC JPMC Account is included in the larger deposited amount.

[3] The amount of the deposit into Defendant J. Ezra Merkin's bank account was greater than the amount of the transfer from the GCC JPMC Account. A deposit slip was not available in the records produced to the Trustee related to this bank account. However, the Citibank account number (a/c xxxx7474) was included on the back of the cancelled check written from the GCC JPMC Account. Therefore, I have assumed that the transfer from the GCC JPMC Account is included in the larger deposited amount.

EXHIBIT 16.4

EXHIBIT 16.4

Subsequent Subsequent Transfers from GCC JPMC Account For the Benefit of Defendant J. Ezra Merkin

										Subsequent Subsequent Transfer Amounts				
FTI ID	Date	Amount	FBO Transfer Category	Check Number Per GCC JPMC Account	Check Bates Reference(s)	Check Payee	Memo Per GCC QuickBooks - AS REDACTED	JEM Receivable Account	TxnID per GCC QuickBooks	LIFO	FIFO	LIBR	Restated LIBR	Proportionality
GCCJP6963	12/4/2003	$ 284.12	Tax Payments	11571	GCC-P 0796777	Oregon Department of Revenue	MERKIN REDACTED6528 2002 FORM 40 EXT	✔	91AA-1069860542	284	284	284	284	253
GCCJP1501	12/12/2003	$ 183.60	Tax Payments	11597	GCC-P 0861149	Commonwealth of Mass	MERKIN REDACTED6528 2002 1-NR/PY	✔	91F3-1070394943	184	184	184	184	164
GCCJP1577	1/5/2004	$ 13,000.00	Tax Payments	11636	GCC-P 0797020	NYS Income Tax	EZRA MERKIN 92 TRUST - IT-2105-MN - 13-7006759	✔	92AC-1072132158	-	-	-	13,000	1,600
GCCJP1589	1/7/2004	$ 25,000.00	Tax Payments	11635	GCC-P 0797020	Internal Revenue Service	EZRA MERKIN 92 TRUST - 1041-ES 2003 - 13-7006759	✔	92A9-1072132124	-	25,000	-	25,000	3,077
GCCJP1588	1/7/2004	$ 25,000.00	Tax Payments	11633	GCC-P 0797016 / GCC-P 0847334	Internal Revenue Service	LAUREN MERKIN 92 TRUST - 1041-ES 2003 - 13-7006760	✔	92A3-1072132005	-	24,322	-	25,000	3,077
GCCJP1592	1/8/2004	$ 150,000.00	Tax Payments	11632	GCC-P 0797016 / GCC-P 0847334	Franchise Tax Board - CA	J. EZRA MERKIN 540NR 2003 REDACTED6528	✔	92A0-1072131932	-	150,000	-	429	18,465
GCCJP6970	1/13/2004	$ 765.06	Tax Payments	11631	GCC-P 0797016 / GCC-P 0847334	Massachusetts Department of Revenue	REDACTED6528 #REDACTED1211	✔	929D-1072131889	-	765	-	-	94
GCCJP7050	2/18/2004	$ 2,127.25	Tax Payments	11727	GCC-P 0781649-50	Franchise Tax Board - CA	J. EZRA MERKIN 2002 REDACTED6528	✔	9432-1075419290	-	-	-	2,127	103
GCCJP1604	4/19/2004	$ 2,000.00	Tax Payments	11922	GCC-P 0847312	United States Treasury	GABRIEL MERKIN REDACTED9633 FORM 4868 2003	✔	970F-1081818659	-	-	-	-	0
GCCJP1605	4/20/2004	$ 3,200,000.00	Tax Payments	11913	GCC-P 0799502 / GCC-P 0847287 / GCC-P 0847309	United States Treasury	MERKIN - 2003 EXTENSION FORM 4868 REDACTED6528	✔	96F4-1081816913	-	-	-	-	6
GCCJP1606	4/21/2004	$ 1,800,000.00	Tax Payments	11918	GCC-P 0847310	New York State Income Tax	MERKIN REDACTED6528 IT-370 2003	✔	9703-1081817352	-	-	-	-	3
GCCJP1607	4/26/2004	$ 40,000.00	Tax Payments	11914	GCC-P 0799502 / GCC-P 0847287 / GCC-P 0847309	IL Department of Revenue	J. EZRA MERKIN IL 505-1 2003 REDACTED6528	✔	96F7-1081817017	-	-	-	-	0
GCCJP1608	4/26/2004	$ 15,000.00	Tax Payments	11920	GCC-P 0847311	Pennsylvania Department of Revenue	MERKIN REDACTED6528 2003 FORM REV 276	✔	9709-1081817441	-	-	-	-	0
GCCJP1610	4/28/2004	$ 51,000.00	Tax Payments	11917	GCC-P 0847310	State of New Jersey - TGI	MERKIN 2003 FORM NJ-630 REDACTED6528	✔	9700-1081817272	-	-	-	-	0
GCCJP1615	4/30/2004	$ 12,000.00	Tax Payments	11915	GCC-P 0799502 / GCC-P 0847287 / GCC-P 0847309	Commonwealth of Mass	MERKIN REDACTED6528 2003 FORM M-4868	✔	96FA-1081817175	-	-	-	-	0
GCCJP1616	4/30/2004	$ 3,500.00	Tax Payments	11916	GCC-P 0847310	Minnesota Department of Revenue	J. EZRA MERKIN 2003 M13 REDACTED6528	✔	96FD-1081817223	-	-	-	-	0
GCCJP1626	5/3/2004	$ 20,000.00	Tax Payments	11919	GCC-P 0847311	Oregon Department of Revenue	MERKIN REDACTED6528 2003 FORM 40 EXT	✔	9706-1081817390	-	-	-	-	0
GCCJP1758	6/9/2004	$ 10,440.00	Tax Payments	12025	GCC-P 0777734	New York State Income Tax	2003 FIDUCIARY - JEM 1992 FAMILY TRST 13-7006759	✔	98A8-1085423652	-	-	-	-
GCCJP1759	6/9/2004	$ 10,439.00	Tax Payments	12027	GCC-P 0777732	New York State Income Tax	2003 FIDUCIARY - LKM 1992 FAMILY TRST 13-7006760	✔	98AE-1085423735	-	-	-	-
GCCJP1754	6/11/2004	$ 27,184.00	Tax Payments	12026	GCC-P 0777736	United States Treasury	1041-2003 LKM 1992 FAMILY TRST 13-7006760	✔	98AB-1085423703	-	-	-	-
GCCJP1823	6/11/2004	$ 27,284.00	Tax Payments	12024	GCC-P 0777730	United States Treasury	1041-2003 JEM 1992 FAMILY TRST 13-7006759	✔	98A5-1085423582	-	-	-	-
GCCJP1766	6/17/2004	$ 13,400.00	Tax Payments	12063	GCC-P 0781306-07	New York State Income Tax	IT-2105-MN 2004 - LKM 1992 FAMILY TRST 13-7006760	✔	9946-1086285049	-	-	-	-
GCCJP1769	6/21/2004	$ 13,400.00	Tax Payments	12062	GCC-P 0781286-87	New York State Income Tax	IT-2105-MN 2004 - JEM 1992 FAMILY TRST 13-7006759	✔	9949-1086285083	-	-	-	-
GCCJP1765	6/23/2004	$ 34,000.00	Tax Payments	12060	GCC-P 0800057	United States Treasury	1041-2004 ES LKM 1992 FAMILY TRST 13-7006760	✔	9940-1086284946	-	-	-	-

EXHIBIT 16.4

Subsequent Subsequent Transfers from GCC JPMC Account For the Benefit of Defendant J. Ezra Merkin

FTI ID	Date	Amount	FBO Transfer Category	Check Number Per GCC JPMC Account	Check Bates Reference(s)	Check Payee	Memo Per GCC QuickBooks - AS REDACTED	JEM Receivable Account	TxnID per GCC QuickBooks	Subsequent Subsequent Transfer Amounts				
										LIFO	FIFO	LIBR	Restated LIBR	Proportionality
GCCJP1768	6/23/2004	$ 34,000.00	Tax Payments	12061	GCC-P 0800057	United States Treasury	1041-2004 ES JEM 1992 FAMILY TRST 13-7006759	✔	9943-1086284991	-	-	-	-	-
GCCJP1767	6/30/2004	$ 168,187.50	Tax Payments	12056	GCC-P 0781328-29	New York State Sales Tax	MERKIN REDACTED6528 ST-140	✔	9934-1086282031	-	-	-	-	-
GCCJP1900	8/9/2004	$ 127,197.80	Merkin Venture Management	12214	GCC-P 0832669	Merkin Venture Management	TISHMAN SPEYER/TRAVELERS IV - COLORADO CTR	✔	9B86-1091709646	-	-	-	-	-
GCCJP2012	9/16/2004	$ 6,700.00	Tax Payments	12290	GCC-P 0832246	NYS Income Tax	EZRA MERKIN 92 TRUST - IT-2105-MN - 13-7006759	✔	9C96-1094736157	-	-	-	-	-
GCCJP2013	9/16/2004	$ 6,700.00	Tax Payments	12291	GCC-P 0832246	NYS Income Tax	EZRA MERKIN 92 TRUST - IT-2105-MN - 13-7006759	✔	9C99-1094736164	-	-	-	-	-
GCCJP2028	9/21/2004	$ 17,000.00	Tax Payments	12288	GCC-P 0832246	Internal Revenue Service	EZRA MERKIN 92 TRUST - 1041-ES 2003 - 13-7006759	✔	9C90-1094736067	-	-	-	-	-
GCCJP2029	9/21/2004	$ 17,000.00	Tax Payments	12289	GCC-P 0832246	Internal Revenue Service	LAUREN MERKIN 92 TRUST - 1041-ES 2003 - 13-7006760	✔	9C93-1094736104	-	-	-	-	-
GCCJP2080	10/12/2004	$ 43.09	Tax Payments	12328	GCC-P 0832263	Internal Revenue Service	J EZRA MERKIN 1992 FAMILY TRUST 13-7006759	✔	9D23-1096285300	-	-	-	-	-
GCCJP2081	10/13/2004	$ 54.57	Tax Payments	12329	GCC-P 0832263	Internal Revenue Service	LAUREN MERKIN 1992 FAMILY TRUST 13-7006760	✔	9D26-1096285334	-	-	-	-	-
GCCJP2113	10/20/2004	$ 721,897.00	Tax Payments	12381	GCC-P 0832270	United States Treasury	MERKIN - REDACTED6528 - 2003	✔	9DF2-1097785417	-	-	-	-	-
GCCJP2114	10/20/2004	$ 1,705.00	Tax Payments	12385	GCC-P 0832270	State of Michigan	MERKIN - 2003 - REDACTED6528	✔	9DFE-1097785614	-	-	-	-	-
GCCJP2116	10/25/2004	$ 37.00	Tax Payments	12382	GCC-P 0832270	Arizona Department of Revenue	J. EZRA MERKIN 2003 REDACTED6528	✔	9DF5-1097785446	-	-	-	-	-
GCCJP2120	10/28/2004	$ 997.00	Tax Payments	12383	GCC-P 0832270	Arkansas Department of Finance & Administ	MERKIN - 2003 - REDACTED6528	✔	9DF8-1097785534	-	-	-	-	-
GCCJP2161	11/9/2004	$ 239.00	Tax Payments	12384	GCC-P 0832284	LA Department of Revenue & Taxation	MERKIN - 2003 - REDACTED6528	✔	9DFB-1097785569	-	-	-	-	-
GCCJP2231	12/8/2004	$ 10.08	Tax Payments	12466	GCC-P 0832292	Arizona Department of Revenue	J. EZRA MERKIN 2003 REDACTED6528	✔	9F37-1101822400	-	-	-	-	-
GCCJP8030	12/21/2004	$ 6,700.00	Tax Payments	12549	GCC-P 0828096	NYS Income Tax	EZRA MERKIN 92 TRUST - 2004 IT-2105-MN - 13-7006759	✔	A052-1103145733	-	-	-	-	-
GCCJP8031	12/21/2004	$ 6,700.00	Tax Payments	12550	GCC-P 0828096	NYS Income Tax	LAUREN MERKIN 92 TRUST - 2004 IT-2105-MN - 13-7006760	✔	A055-1103145811	-	-	-	-	-
GCCJP8096	1/4/2005	$ 537.00	Tax Payments	12572	GCC-P 0828101	New York State Income Tax	IT-2105-MN 2004 - JENNY MERKIN - REDACTED1461	✔	A0CC-1104194223	-	-	-	-	-
GCCJP7375	4/13/2005	$ 30,074.40	Merkin Venture Management	12812	GCC-P 0828109	Merkin Venture Management	TISHMAN SPEYER/TRAVELERS VI	✔	A4E6-1112726906	-	-	-	-	-
GCCJP7390	4/22/2005	$ 1,500.00	Tax Payments	12814	GCC-P 0828110	New York State Income Tax	IT-370 2004 JENNY MERKIN REDACTED1461	✔	A54F-1113482507	-	-	-	-	-
GCCJP7391	4/22/2005	$ 500.00	Tax Payments	12815	GCC-P 0828110	New York State Income Tax	IT-370 2004 GABRIEL MERKIN REDACTED9633	✔	A552-1113482546	-	-	-	-	-
GCCJP7393	4/22/2005	$ 2,000.00	Tax Payments	12819	GCC-P 0828111	New York State Income Tax	IT-370 2004 YAEL MERKIN REDACTED7850	✔	A558-1113482648	-	-	-	-	-
GCCJP7394	4/22/2005	$ 1,600.00	Tax Payments	12820	GCC-P 0828111	New York State Income Tax	IT-370 2004 SOPHIA MERKIN REDACTED8081	✔	A55B-1113482693	-	-	-	-	-
GCCJP7402	4/25/2005	$ 600.00	Tax Payments	12818	GCC-P 0828110	United States Treasury	4868 2004 GABRIEL MERKIN REDACTED9633	✔	A555-1113482608	-	-	-	-	-

EXHIBIT 16.4

Subsequent Subsequent Transfers from GCC JPMC Account For the Benefit of Defendant J. Ezra Merkin

										Subsequent Subsequent Transfer Amounts				
FTI ID	Date	Amount	FBO Transfer Category	Check Number Per GCC JPMC Account	Check Bates Reference(s)	Check Payee	Memo Per GCC QuickBooks - AS REDACTED	JEM Receivable Account	TxnID per GCC QuickBooks	LIFO	FIFO	LIBR	Restated LIBR	Proportionality
GCCJP7403	4/25/2005	$ 1,600.00	Tax Payments	12821	GCC-P 0828111	United States Treasury	4868 2004 SOPHIA MERKIN REDACTED8081	✔	A55E-1113482739	-	-	-	-	-
GCCJP7411	4/27/2005	$ 7,502.00	Tax Payments	12848	GCC-P 0828116	State of New Jersey - TGI	MERKIN 2004 FORM NJ-630 REDACTED6528	✔	A579-1113511202	-	-	-	-	-
GCCJP7415	4/29/2005	$ 3,591.00	Tax Payments	12846	GCC-P 0828116	Commonwealth of Mass	MERKIN REDACTED6528 2004 FORM M-4868	✔	A573-1113510988	-	-	-	-	-
GCCJP7416	4/29/2005	$ 1,236.00	Tax Payments	12847	GCC-P 0828116	Minnesota Department of Revenue	J. EZRA MERKIN 2004 M13 REDACTED6528	✔	A576-1113511070	-	-	-	-	-
GCCJP7418	5/2/2005	$ 41.00	Tax Payments	12844	GCC-P 0828115	Arizona Department of Revenue	J. EZRA MERKIN 2004 FORM 204 REDACTED6528	✔	A56D-1113510480	-	-	-	-	-
GCCJP7419	5/2/2005	$ 400.00	Tax Payments	12845	GCC-P 0828116	Georgia Department of Revenue	J EZRA MERKIN 2004 IT-560 REDACTED6528	✔	A570-1113510774	-	-	-	-	-
GCCJP7420	5/2/2005	$ 332.00	Tax Payments	12849	GCC-P 0828116	NC Department of Revenue	J EZRA MERKIN 2004 FORM D-410 REDACTED6528	✔	A57C-1113511502	-	-	-	-	-
GCCJP2306	8/2/2005	$ 193,737.17	Merkin Venture Management	Check# 13113	JPMCMERK-0081	Merkin Venture Management	COLUMBIA III, TSP IV & TSP VI	✔	A9F2-1122323743	-	-	-	-	-
GCCJP2418	9/22/2005	$ 45,315.20	Merkin Venture Management	Check# 13232	JPMCMERK-0115	Merkin Venture Management	TISHMAN SPEYER PROPERTIES VI	✔	ABF1-1127153521	-	-	-	-	-
GCCJP2441	9/30/2005	$ 154,937.50	Tax Payments	Check# 13230	JPMCMERK-0115	New York State Sales Tax	MERKIN REDACTED6528 ST-141	✔	ABEB-1127153456	-	-	-	-	-
GCCJP2487	10/20/2005	$ 12,234.00	Tax Payments	Check# 13265	JPMCMERK-0128	NYC Department of Finance	HOBBY FARM LP NYC-204 2004 13-4153234	✔	AC96-1128515727	-	-	-	-	-
GCCJP2493	10/20/2005	$ 3,311.00	Tax Payments	Check# 13300	JPMCMERK-0135	Pennsylvania Department of Revenue	MERKIN REDACTED6528 2004	✔	AD11-1129313727	-	-	-	-	-
GCCJP2511	10/27/2005	$ 3,144.00	Tax Payments	Check# 13295	JPMCMERK-0134	Arkansas Department of Finance & Administ	MERKIN - 2004 - REDACTED6528	✔	AD02-1129313601	-	-	-	-	-
GCCJP2512	10/27/2005	$ 391.00	Tax Payments	Check# 13299	JPMCMERK-0134	NC Department of Revenue	J EZRA MERKIN 2004 REDACTED6528	✔	AD0E-1129313702	-	-	-	-	-
GCCJP2516	10/28/2005	$ 358,565.00	Tax Payments	Check# 13303	JPMCMERK-0135	New York State Income Tax	IT-201-X 2003 REDACTED6528	✔	AD28-1130157432	-	-	-	-	-
GCCJP2523	11/2/2005	$ 83.00	Tax Payments	Check# 13297	JPMCMERK-0134	Commonwealth of Mass	MERKIN REDACTED6528 2004	✔	AD08-1129313633	-	-	-	-	-
GCCJP2531	11/3/2005	$ 42.00	Tax Payments	Check# 13294	JPMCMERK-0134	Arizona Department of Revenue	J. EZRA MERKIN 2004 REDACTED6528	✔	ACFF-1129313579	-	-	-	-	-
GCCJP2550	11/7/2005	$ 11.00	Tax Payments	Check# 13296	JPMCMERK-0134	Georgia Department of Revenue	J EZRA MERKIN 2004 REDACTED6528	✔	AD05-1129313615	-	-	-	-	-
GCCJP2560	11/9/2005	$ 4,573.00	Tax Payments	Check# 13301	JPMCMERK-0150	Wisconsin Department of Revenue	MERKIN - 2004 - REDACTED6528	✔	AD14-1129313808	-	-	-	-	-
GCCJP2592	11/21/2005	$ 3,542.00	Tax Payments	Check# 13298	JPMCMERK-0150	State of New Jersey - TGI	MERKIN - 2004 - REDACTED6528	✔	AD0B-1129313684	-	-	-	-	-
GCCJP2605	11/30/2005	$ 53,879.31	Tax Payments	Check# 13377	JPMCMERK-0157	New York State Sales Tax	MERKIN REDACTED6528 ST-141	✔	AE4E-1132582286	-	-	-	-	-
GCCJP2613	12/1/2005	$ 492.69	Tax Payments	Check# 13394	JPMCMERK-0159	NYC Department of Finance	HOBBY FARM LP NYC-204 2005 13-4153234	✔	AE8B-1132678126	-	-	-	-	-
GCCJP2628	12/2/2005	$ 98,250.20	Merkin Venture Management	Check# 13428	JPMCMERK-0165	Merkin Venture Management	TISHMAN SPEYER PROPERTIES VI	✔	AF04-1133292429	-	-	-	-	-
GCCJP2692	12/28/2005	$ 20,413.20	Merkin Venture Management	Check# 13468	JPMCMERK-0183	Merkin Venture Management	TISHMAN SPEYER PROPERTIES VI	✔	AFB0-1134998583	-	-	-	-	-

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Subsequent Subsequent Transfers from GCC JPMC Account For the Benefit of Defendant J. Ezra Merkin

FTI ID	Date	Amount	FBO Transfer Category	Check Number Per GCC JPMC Account	Check Bates Reference(s)	Check Payee	Memo Per GCC QuickBooks - AS REDACTED	JEM Receivable Account	TxnID per GCC QuickBooks	Subsequent Subsequent Transfer Amounts				
										LIFO	FIFO	LIBR	Restated LIBR	Proportionality
GCCJP2717	1/4/2006	$ 947.00	Tax Payments	Check# 13481	JPMCMERK-0172	NYS Income Tax	GABRIEL MERKIN 2005 IT-2105-MN REDACTED9633	✔	B012-1135864085	-	947	-	947	688
GCCJP2718	1/4/2006	$ 3,457.00	Tax Payments	Check# 13482	JPMCMERK-0186	United States Treasury	GABRIEL MERKIN 2005 1040-ES #4 REDACTED9633	✔	B015-1135864137	-	3,457	-	3,457	2,511
GCCJP2728	1/5/2006	$ 19,000.00	Tax Payments	Check# 13474	JPMCMERK-0184	United States Treasury	JEM 1992 FAMILY TRUST 13-7006759 2005 1041-ES #4	✔	AFFD-1135863678	-	19,000	-	19,000	13,802
GCCJP2729	1/5/2006	$ 9,000.00	Tax Payments	Check# 13475	JPMCMERK-0184	NYS Income Tax	LAUREN MERKIN 92 TRUST - 2005 IT-2105-MN - 13-7006760	✔	B000-1135863740	-	9,000	-	9,000	6,538
GCCJP2730	1/5/2006	$ 9,000.00	Tax Payments	Check# 13476	JPMCMERK-0185	NYS Income Tax	EZRA MERKIN 92 TRUST - 2005 IT-2105-MN - 13-7006759	✔	B003-1135863798	-	9,000	-	9,000	6,538
GCCJP2731	1/5/2006	$ 19,000.00	Tax Payments	Check# 13477	JPMCMERK-0185	United States Treasury	LKM 1992 FAMILY TRUST 13-7006760 2005 1041-ES #4	✔	B006-1135863890	-	19,000	-	19,000	13,802
GCCJP2732	1/5/2006	$ 780.00	Tax Payments	Check# 13478	JPMCMERK-0185	NYS Income Tax	JENNY MERKIN 2005 IT-2105-MN REDACTED1461	✔	B009-1135863964	-	780	-	780	567
GCCJP2733	1/5/2006	$ 542.00	Tax Payments	Check# 13479	JPMCMERK-0185	NYS Income Tax	SOPHIA MERKIN 2005 IT-2105-MN REDACTED8081	✔	B00C-1135864007	-	542	-	542	394
GCCJP2734	1/5/2006	$ 589.00	Tax Payments	Check# 13480	JPMCMERK-0185	NYS Income Tax	YAEL MERKIN 2005 IT-2105-MN REDACTED7850	✔	B00F-1135864043	-	589	-	589	428
GCCJP2828	2/6/2006	$ 83,750.00	Tax Payments	Check# 13593	JPMCMERK-0213	New York State Sales Tax	MERKIN REDACTED6528 ST-141	✔	B1F8-1138628188	-	83,750	-	83,750	32,586
GCCJP2870	2/16/2006	$ 319,872.00	Merkin Venture Management	Check# 13595	JPMCMERK-0221	Merkin Venture Management	SAC REDEMPTION - LINDENBAUM	✔	B283-1139404166	-	319,872	-	319,872	84,799
GCCJP2875	2/21/2006	$ 37,730.38	Tax Payments	Check# 13625	JPMCMERK-0227	NYS Commissioner of Taxation	MERKIN REDACTED6528 REDACTED760-1	✔	B292-1139931350	-	37,730	-	37,730	10,002
GCCJP2950	3/21/2006	$ 20,513.50	Merkin Venture Management	Check# 13676	JPMCMERK-0245	Merkin Venture Management	SAC REDEMPTION - LINDENBAUM	✔	B428-1142464701	-	4,359	-	20,514	3,401
GCCJP2974	3/23/2006	$ 544,375.00	Tax Payments	Check# 13675	JPMCMERK-0244	New York State Sales Tax	MERKIN REDACTED6528 ST-141	✔	B425-1142464683	-	-	-	544,375	90,265
GCCJP3033	4/21/2006	$ 3,600,000.00	Tax Payments	Check# 13771	JPMCMERK-0267	New York State Income Tax	MERKIN 2005 FORM IT370 REDACTED6528	✔	B53B-1145283615	-	-	-	900,105	132,627
GCCJP3036	4/24/2006	$ 15,000.00	Tax Payments	Check# 13765	JPMCMERK-0267	NYC Department of Finance	HOBBY FARM LP 2005 NYC64 13-4153234	✔	B503-1145276724	-	-	-	-	553
GCCJP3049	4/25/2006	$ 7,300,000.00	Tax Payments	Check# 13766	JPMCMERK-0267	United States Treasury	MERKIN 2005 FORM 4868 REDACTED6528	✔	B52C-1145283251	-	-	-	-	268,095
GCCJP3068	4/27/2006	$ 9,365.00	Tax Payments	Check# 13776	JPMCMERK-0268	Commonwealth of Mass	MERKIN REDACTED6528 2005 FORM M4868	✔	B58C-1145288023	-	-	-	-	344
GCCJP3081	5/2/2006	$ 558.00	Tax Payments	Check# 13768	JPMCMERK-0267	Colorado Department of Revenue	MERKIN 2005 FORM DR158-1 REDACTED6528	✔	B532-1145283381	-	-	-	-	20
GCCJP3082	5/3/2006	$ 6,088.00	Tax Payments	Check# 13774	JPMCMERK-0268	Pennsylvania Department of Revenue	MERKIN REDACTED6528 2005 FORM REV276	✔	B586-1145287953	-	-	-	-	224
GCCJP3083	5/3/2006	$ 38,471.00	Tax Payments	Check# 13775	JPMCMERK-0268	State of New Jersey - TGI	MERKIN - 2005 NJ630 - REDACTED6528	✔	B589-1145288001	-	-	-	-	1,413
GCCJP3084	5/3/2006	$ 1,162.00	Tax Payments	Check# 13778	JPMCMERK-0268	Arkansas Department of Finance & Administ	MERKIN - 2005 AR1055 - REDACTED6528	✔	B592-1145288111	-	-	-	-	43
GCCJP3118	5/19/2006	$ 100.00	Tax Payments	Check# 13770	JPMCMERK-0284	Georgia Department of Revenue	MERKIN 2005 FORM IT560 REDACTED6528	✔	B538-1145283551	-	-	-	100	5
GCCJP3353	8/10/2006	$ 24,393.18	Merkin Venture Management	Check# 14067	JPMCMERK-0349	Merkin Venture Management	COLUMBIA CAPITAL III - NET DISTRIBUTION	✔	BA2B-1154460502	-	-	24,393	-	9

Subsequent Subsequent Transfers from GCC JPMC Account For the Benefit of Defendant J. Ezra Merkin

| | | | | | | | | | | Subsequent Subsequent Transfer Amounts | | | | |
FTI ID	Date	Amount	FBO Transfer Category	Check Number Per GCC JPMC Account	Check Bates Reference(s)	Check Payee	Memo Per GCC QuickBooks - AS REDACTED	JEM Receivable Account	TxnID per GCC QuickBooks	LIFO	FIFO	LIBR	Restated LIBR	Proportionality
GCCJP3403	8/25/2006	$ 295.35	Tax Payments	Check# 14074	JPMCMERK-0350	State of New Jersey - TGI	MERKIN - 2004 INCOME TAX - REDACTED6528 DLN REDACTED7016	✔	BA76-1155587545	-	-	-	-	0
GCCJP3490	10/3/2006	$ 32,429.60	Merkin Venture Management	Check# 14144	JPMCMERK-0370	Merkin Venture Management	COLUMBIA CAPITAL III - DISTRIBUTION	✔	BBA5-1158155646	-	-	-	-	0
GCCJP3540	10/19/2006	$ 49,356.00	Tax Payments	Check# 14236	JPMCMERK-0394	Nebraska Department of Revenue	MERKIN 2005 FORM 1040N REDACTED6528	✔	BD4A-1161005320	-	-	-	-	0
GCCJP3545	10/20/2006	$ 1,737,082.00	Tax Payments	Check# 14235	JPMCMERK-0394	New York State Income Tax	MERKIN 2005 FORM IT201 REDACTED6528	✔	BD47-1161005170	-	-	-	-	0
GCCJP3546	10/20/2006	$ 3,159.00	Tax Payments	Check# 14240	JPMCMERK-0394	Commonwealth of Mass	MERKIN REDACTED6528 2005 FORM 1NR/PY	✔	BD56-1161005884	-	-	-	-	0
GCCJP3548	10/23/2006	$ 4.00	Tax Payments	Check# 14242	JPMCMERK-0395	State of Maine - Treasurer	MERKIN 2005 FORM 1040ME-LONG REDACTED6528	✔	BD5C-1161006159	-	-	-	-	0
GCCJP3554	10/24/2006	$ 130.00	Tax Payments	Check# 14237	JPMCMERK-0394	Missouri Director of Revenue	MERKIN 2005 FORM MO1040 REDACTED6528	✔	BD4D-1161005468	-	-	-	-	0
GCCJP3555	10/24/2006	$ 2,302.00	Tax Payments	Check# 14239	JPMCMERK-0394	State of Michigan	MERKIN - 2005 INCOME TAX - REDACTED6528	✔	BD53-1161005783	-	-	-	-	0
GCCJP3556	10/24/2006	$ 2,616,982.00	Tax Payments	Check# 14250	JPMCMERK-0396	United States Treasury	MERKIN 2005 FORM 1040 REDACTED6528	✔	BD74-1161007740	-	-	-	-	0
GCCJP3572	10/26/2006	$ 259.00	Tax Payments	Check# 14247	JPMCMERK-0395	NC Department of Revenue	J EZRA MERKIN 2005 FORM D-400 REDACTED6528	✔	BD6B-1161007377	-	-	-	-	-
GCCJP3580	10/27/2006	$ 126.00	Tax Payments	Check# 14249	JPMCMERK-0396	Arkansas Department of Finance & Administ	MERKIN - 2005 1000NR - REDACTED6528	✔	BD71-1161007634	-	-	-	-	-
GCCJP3591	10/31/2006	$ 3,159.00	Tax Payments	Check# 14241	JPMCMERK-0395	Comptroller of Maryland	MERKIN 2005 FORM 505 REDACTED6528	✔	BD59-1161006024	-	-	-	-	-
GCCJP3595	11/2/2006	$ 123,001.00	Tax Payments	Check# 14245	JPMCMERK-6214	Franchise Tax Board - CA	MERKIN REDACTED6528 FORM 540NR 2005	✔	BD65-1161006789	-	-	-	-	-
GCCJP3596	11/3/2006	$ 1,680.00	Tax Payments	Check# 14252	JPMCMERK-0396	State of New Jersey - TGI	MERKIN - 2005 FORM NJ-1040NR - REDACTED6528	✔	BD7D-1161017538	-	-	-	-	-
GCCJP3619	11/8/2006	$ 8.00	Tax Payments	Check# 14244	JPMCMERK-0395	Colorado Department of Revenue	MERKIN 2005 FORM 104 REDACTED6528	✔	BD62-1161006675	-	-	-	-	-
GCCJP3620	11/8/2006	$ 5,255.00	Tax Payments	Check# 14251	JPMCMERK-0396	NM Taxation and Revenue Department	MERKIN 2005 FORM PIT-1 REDACTED6528	✔	BD7A-1161017496	-	-	-	-	-
GCCJP3624	11/10/2006	$ 564.00	Tax Payments	Check# 14243	JPMCMERK-0413	Georgia Department of Revenue	MERKIN 2005 FORM 500 REDACTED6528	✔	BD5F-1161006517	-	-	-	-	-
GCCJP3626	11/14/2006	$ 826.00	Tax Payments	Check# 14248	JPMCMERK-0413	Arizona Department of Revenue	MERKIN 2005 FORM 140NR REDACTED6528	✔	BD6E-1161007456	-	-	-	-	-
GCCJP3672	12/8/2006	$ 493.00	Tax Payments	Check# 14246	JPMCMERK-0413	West Virginia State Tax Department	MERKIN 2005 FORM IT-140NR/PY REDACTED6528	✔	BD68-1161006974	-	-	-	-	-
GCCJP3702	12/14/2006	$ 46.00	Tax Payments	Check# 14238	JPMCMERK-0432	Mississippi State Tax Commission	MERKIN 2005 FORM 80-205 REDACTED6528	✔	BD50-1161005627	-	-	-	-	-
GCCJP3770	1/3/2007	$ 6,080.00	Tax Payments	Check# 14429	JPMCMERK-0446	Pennsylvania Department of Revenue	MERKIN REDACTED6528 2006 PA-40ES	✔	C09A-1167257737	-	-	-	-	-
GCCJP3771	1/3/2007	$ 36,800.00	Tax Payments	Check# 14437	JPMCMERK-0447	NYS Income Tax	LAUREN MERKIN TRUST 13-7006760 2006 IT2106MN	✔	C0B2-1167258168	-	-	-	-	-
GCCJP3772	1/3/2007	$ 36,800.00	Tax Payments	Check# 14440	JPMCMERK-0448	NYS Income Tax	EZRA MERKIN TRUST 13-7006759 2006 IT2106MN	✔	C0BB-1167258279	-	-	-	-	-
GCCJP3776	1/4/2007	$ 2,000.00	Tax Payments	Check# 14432	JPMCMERK-0447	Michigan Department of Treasury	MERKIN REDACTED6528 2006 MI-1040ES	✔	C0A3-1167257925	-	-	-	-	-

EXHIBIT 16.4

Subsequent Subsequent Transfers from GCC JPMC Account For the Benefit of Defendant J. Ezra Merkin

| | | | | | | | | | | | Subsequent Subsequent Transfer Amounts | | | | |
FTI ID	Date	Amount	FBO Transfer Category	Check Number Per GCC JPMC Account	Check Bates Reference(s)	Check Payee	Memo Per GCC QuickBooks - AS REDACTED	JEM Receivable Account	TxnID per GCC QuickBooks	LIFO	FIFO	LIBR	Restated LIBR	Proportionality
GCCJP3777	1/4/2007	$ 97,600.00	Tax Payments	Check# 14438	JPMCMERK-0448	United States Treasury	LAUREN MERKIN TRUST 13-7006760 20061041ES	✔	C0B5-1167258216	-	-	-	-	-
GCCJP3778	1/4/2007	$ 97,600.00	Tax Payments	Check# 14439	JPMCMERK-0448	United States Treasury	EZRA MERKIN TRUST 13-7006759 20061041ES	✔	C0B8-1167258251	-	-	-	-	-
GCCJP3784	1/5/2007	$ 5,600.00	Tax Payments	Check# 1155	JPMCMERK-0431	Corrine Collazo	SOPHIA MERKIN 1040-ES 2006 4 REDACTED8081	✔	C1B8-1168950970	-	-	-	-	-
GCCJP3786	1/5/2007	$ 1,300.00	Tax Payments	Check# 14431	JPMCMERK-0446	State of New Jersey - TGI	MERKIN - 2006 FORM NJ-1040ES - REDACTED6528	✔	C0A0-1167257826	-	-	-	-	-
GCCJP3787	1/5/2007	$ 600.00	Tax Payments	Check# 14434	JPMCMERK-0447	Georgia Department of Revenue	MERKIN 2006 FORM 500-ES REDACTED6528	✔	C0A9-1167257990	-	-	-	-	-
GCCJP3788	1/5/2007	$ 120,000.00	Tax Payments	Check# 14435	JPMCMERK-6366	Franchise Tax Board - CA	MERKIN REDACTED6528 FORM 540ES 2006	✔	C0AC-1167258024	-	-	-	-	-
GCCJP3789	1/5/2007	$ 187,600.00	Tax Payments	Check# 14441	JPMCMERK-0448	NYC Department of Finance	JENNYNESS LLC 13-4196841 2006 NYC5UB	✔	C0BE-1167258347	-	-	-	-	-
GCCJP3797	1/8/2007	$ 5,000.00	Tax Payments	Check# 14430	JPMCMERK-0446	NM Taxation and Revenue Department	MERKIN 2006 FORM PIT-ES REDACTED6528	✔	C09D-1167257771	-	-	-	5,000	2,129
GCCJP3801	1/9/2007	$ 3,000.00	Tax Payments	Check# 14428	JPMCMERK-0446	Massachusetts Department of Revenue	REDACTED6528 2006 1-ES	✔	C097-1167257670	-	-	-	3,000	1,278
GCCJP3802	1/9/2007	$ 860.00	Tax Payments	Check# 14436	JPMCMERK-0447	Arizona Department of Revenue	MERKIN 2006 FORM 140ES REDACTED6528	✔	C0AF-1167258070	-	-	-	860	366
GCCJP3804	1/11/2007	$ 3,000.00	Tax Payments	Check# 14433	JPMCMERK-0458	Comptroller of Maryland	MERKIN 2006 502D REDACTED6528	✔	C0A6-1167257966	-	-	-	3,000	585
GCCJP3831	1/23/2007	$ 7,650,000.00	Tax Payments	Check# 14467	JPMCMERK-0459	United States Treasury	J. EZRA MERKIN REDACTED6528 1040-ES 2006	✔	C145-1168439771	-	5,523,177	-	5,951,677	1,120,971
GCCJP3843	1/24/2007	$ 8,800.00	Tax Payments	Check# 14503	JPMCMERK-0466	United States Treasury	GABRIEL MERKIN 1040ES 2006 4 REDACTED9633	✔	C1C4-1168951150	-	-	-	-	1,289
GCCJP3851	1/25/2007	$ 10,174.00	Merkin Venture Management	Check# 14508	JPMCMERK-0467	Merkin Venture Management	TISHMAN SPEYER INDIA DISTRIBUTION	✔	C1D8-1169476068	-	-	-	-	1,491
GCCJP3854	1/25/2007	$ 782,686.40	Merkin Venture Management	Check# 14517	JPMCMERK-0469	Merkin Venture Management	TISHMAN SPEYER IV DISTRIBUTION	✔	C1F9-1169499512	-	-	-	-	114,689
GCCJP3865	1/30/2007	$ 1,254.21	Tax Payments	Check# 14513	JPMCMERK-0468	Pennsylvania Department of Revenue	MERKIN REDACTED6528 2004 PIT REV-1472	✔	C1E7-1169476513	-	-	-	-	184
GCCJP3881	1/31/2007	$ 15.88	Tax Payments	Check# 14512	JPMCMERK-0468	Georgia Department of Revenue	MERKIN REDACTED6528 2005 #REDACTED3922	✔	C1E4-1169476425	-	-	-	-	2
GCCJP3882	1/31/2007	$ 113.54	Tax Payments	Check# 14515	JPMCMERK-0469	New Mexico Taxation & Revenue Dept	MERKIN 2005 L0377318016 REDACTED6528	✔	C1F3-1169499442	-	-	-	-	17
GCCJP3883	1/31/2007	$ 186.41	Tax Payments	Check# 14519	JPMCMERK-0469	Commonwealth of Mass	MERKIN REDACTED6528 2005 REDACTED 8223	✔	C256-1169577327	-	-	-	-	27
GCCJP3888	1/31/2007	$ 16,175.00	Tax Payments	Check# 14549	JPMCMERK-0475	New York State Income Tax	LK MERKIN 1992 TRUST 13-7006760 2005 IT205	✔	C25F-1169586445	-	-	-	-	2,370
GCCJP3891	2/1/2007	$ 47,677.65	Tax Payments	Check# 14547	JPMCMERK-0475	United States Treasury	LK MERKIN 1992 TRUST 13-7006760 2005 CP504	✔	C259-1169586333	-	-	-	-	6,986
GCCJP3920	2/20/2007	$ 486.18	Tax Payments	Check# 14551	JPMCMERK-0482	United States Treasury	MERKIN 2005 CP-503 REDACTED6528	✔	C27A-1170947988	-	-	-	-	7
GCCJP3979	3/8/2007	$ 28,369.60	Merkin Venture Management	Check# 14632	JPMCMERK-0497	Merkin Venture Management	TISHMAN SPEYER IV DISTRIBUTION	✔	C3A5-1172763830	-	-	-	-	205
GCCJP3980	3/8/2007	$ 8,105.00	Merkin Venture Management	Check# 14633	JPMCMERK-0497	Merkin Venture Management	TISHMAN SPEYER INDIA DISTRIBUTION	✔	C3A8-1172763852					59

EXHIBIT 16.4

Subsequent Subsequent Transfers from GCC JPMC Account For the Benefit of Defendant J. Ezra Merkin

FTI ID	Date	Amount	FBO Transfer Category	Check Number Per GCC JPMC Account	Check Bates Reference(s)	Check Payee	Memo Per GCC QuickBooks - AS REDACTED	JEM Receivable Account	TxnID per GCC QuickBooks	Subsequent Subsequent Transfer Amounts				
										LIFO	FIFO	LIBR	Restated LIBR	Proportionality
GCCJP4046	3/30/2007	$ 73,494.56	Merkin Venture Management	Check# 14648	JPMCMERK-0508	Merkin Venture Management	COLUMBIA CAPITAL III DISTRIBUTION	✔	C420-1174315375	-	-	-	-	247
GCCJP4110	4/23/2007	$ 137,000.00	Tax Payments	Check# 14761	JPMCMERK-5704	Nebraska Department of Revenue	MERKIN REDACTED6528 2006 2688N EXT	✔	C5E6-1176490907	-	-	-	-	48
GCCJP4120	4/27/2007	$ 2,000.00	Tax Payments	Check# 14754	JPMCMERK-0535	NYC Department of Finance	HOBBY FARM 13-4153234 2006 NYC 64 EXT	✔	C5D1-1176489879	-	-	-	-	0
GCCJP4125	5/1/2007	$ 1,226.00	Tax Payments	Check# 14758	JPMCMERK-0536	Comptroller of Maryland	MERKIN REDACTED6528 2006 502E EXT	✔	C5DD-1176490441	-	-	-	-	0
GCCJP4126	5/1/2007	$ 6,374.00	Tax Payments	Check# 14760	JPMCMERK-0536	Minnesota Department of Revenue	MERKIN REDACTED6528 2006 M60 EXT	✔	C5E3-1176490763	-	-	-	-	0
GCCJP4128	5/2/2007	$ 635.00	Tax Payments	Check# 14762	JPMCMERK-0536	Oklahoma Tax Commission	MERKIN REDACTED6528 2006 504 EXT	✔	C5E9-1176490996	-	-	-	-	0
GCCJP4129	5/2/2007	$ 1,975.00	Tax Payments	Check# 14763	JPMCMERK-0536	Utah State Tax Commission	MERKIN REDACTED6528 2006 TC-547 EXT	✔	C5EC-1176491198	-	-	-	-	0
GCCJP4130	5/3/2007	$ 211,646.00	Tax Payments	Check# 14755	JPMCMERK-5728	Franchise Tax Board - CA	J. EZRA MERKIN REDACTED6528 2006 CA 3519 EXT	✔	C5D4-1176490199	-	-	-	-	1
GCCJP4131	5/3/2007	$ 1,522.00	Tax Payments	Check# 14756	JPMCMERK-0535	Colorado Department of Revenue	MERKIN REDACTED6528 2006 158-I EXT	✔	C5D7-1176490273	-	-	-	-	0
GCCJP4169	5/18/2007	$ 3.00	Tax Payments	Check# 14759	JPMCMERK-0549	Mississippi State Tax Commission	MERKIN REDACTED6528 2006 80-205 EXT	✔	C5E0-1176490638	-	-	-	-	0
GCCJP4174	5/21/2007	$ 60.86	Tax Payments	Check# 14799	JPMCMERK-0550	NC Department of Revenue	J EZRA MERKIN 2005 FORM D-400 REDACTED6528	✔	C68C-1178563159	-	-	-	-	0
GCCJP4202	5/25/2007	$ 211.00	Tax Payments	Check# 14757	JPMCMERK-0549	Louisiana Department of Revenue	MERKIN REDACTED6528 2006 R-2868 EXT	✔	C5DA-1176490373	-	-	-	-	0
GCCJP4220	6/5/2007	$ 159,250.00	Merkin Venture Management	Check# 14830	JPMCMERK-0556	Merkin Venture Management	TISHMAN SPEYER VI	✔	C712-1179421393	-	-	-	-	0
GCCJP4295	7/3/2007	$ 101,010.00	Merkin Venture Management	Check# 14908	JPMCMERK-0577	Merkin Venture Management	TISHMAN SPEYER VI - DISTRIBUTION	✔	C8B9-1182952216	-	-	-	-	0
GCCJP4313	7/3/2007	$ 34,041.60	Merkin Venture Management	Check# 14944	JPMCMERK-0584	Merkin Venture Management	TISHMAN SPEYER IV - DISTRIBUTION	✔	C8E6-1183055808	-	-	-	-	0
GCCJP4329	7/6/2007	$ 500.00	Merkin Venture Management	Check# 14946	JPMCMERK-0585	Merkin Venture Management	AMERICAN SECURITIES IV - OVERPAYMENT	✔	C90C-1183391140	-	-	-	-	0
GCCJP4330	7/6/2007	$ 15,824.58	Merkin Venture Management	Check# 14947	JPMCMERK-0585	Merkin Venture Management	COLUMBIA CAPITAL III - DISTRIBUTION	✔	C90F-1183391301	-	-	-	-	0
GCCJP4331	7/6/2007	$ 159,250.00	Merkin Venture Management	Check# 14948	JPMCMERK-0585	Merkin Venture Management	TISHMAN SPEYER VI DISTRIBUTION	✔	C912-1183391363	-	-	-	-	0
GCCJP4410	8/7/2007	$ 61,428.80	Merkin Venture Management	Check# 15003	JPMCMERK-0601	Merkin Venture Management	TISHMAN SPEYER VI DISTRIBUTION	✔	CA16-1185799378	-	-	-	-	0
GCCJP4493	9/6/2007	$ 258.47	Tax Payments	Check# 15078	JPMCMERK-0626	Franchise Tax Board - CA	HOBBY FARM REDACTED4000 2004&2005	✔	CB65-1187965208	-	-	-	-	0
GCCJP4509	9/18/2007	$ 104,987.20	Merkin Venture Management	Check# 15112	JPMCMERK-0643	Merkin Venture Management	TISHMAN SPEYER IV DISTRIBUTION	✔	CBE4-1189179919	-	-	-	-	0
GCCJP4562	10/10/2007	$ 63,952.00	Merkin Venture Management	Check# 15155	JPMCMERK-0656	Merkin Venture Management	TISHMAN SPEYER VI DISTRIBUTION	✔	CCF1-1190907726	-	-	-	-	-
GCCJP4592	10/19/2007	$ 147.00	Tax Payments	Check# 15249	GCC-P 0828762	National Corporate Research Ltd.	INV: S103894-00 (HOBBY FARMS LLC)	✔	CDFE-1192558102	-	-	-	-	-
GCCJP4593	10/19/2007	$ 147.00	Tax Payments	Check# 15250	GCC-P 0828762	National Corporate Research Ltd.	INV: S101351-IN (JENNYNESS CONSULTING)	✔	CE01-1192558146	-	-	-	-	-

EXHIBIT 16.4

Subsequent Subsequent Transfers from GCC JPMC Account For the Benefit of Defendant J. Ezra Merkin

| | | | | | | | | | | | Subsequent Subsequent Transfer Amounts | | | | |
FTI ID	Date	Amount	FBO Transfer Category	Check Number Per GCC JPMC Account	Check Bates Reference(s)	Check Payee	Memo Per GCC QuickBooks - AS REDACTED	JEM Receivable Account	TxnID per GCC QuickBooks		LIFO	FIFO	LIBR	Restated LIBR	Proportionality
GCCJP4594	10/19/2007	$ 147.00	Tax Payments	Check# 15252	GCC-P 0828763	National Corporate Research Ltd.	INV: S103893-00 (HOBBY FARMS L.P.)	✔	CE07-1192563635		-	-	-	-	-
GCCJP4609	10/23/2007	$ 986.00	Tax Payments	Check# 15201	JPMCMERK-0677	Nebraska Department of Revenue	MERKIN REDACTED6528 2006 FORM 1040N	✔	CD68-1192460170		-	-	-	-	-
GCCJP4610	10/23/2007	$ 15,679.00	Tax Payments	Check# 15203	GCC-P 0828747	New York State Income Tax	LKMERKIN 1992 TRUST 2006 FIDUCIARY 13-7006760	✔	CD6E-1192461023		-	-	-	-	-
GCCJP4611	10/23/2007	$ 42,969.00	Tax Payments	Check# 15205	JPMCMERK-0679	United States Treasury	LKMERKIN 1992 TRUST 2006-1040 13-7006760	✔	CD74-1192461372		-	-	-	-	-
GCCJP4612	10/23/2007	$ 15,680.00	Tax Payments	Check# 15206	JPMCMERK-0679	New York State Income Tax	JEMERKIN 1992 TRUST 2006 FIDUCIARY 13-7006759	✔	CD77-1192461469		-	-	-	-	-
GCCJP4613	10/23/2007	$ 43,132.00	Tax Payments	Check# 15208	JPMCMERK-0680	United States Treasury	JEMERKIN 1992 TRUST 2006-1040 13-7006759	✔	CD7D-1192461788		-	-	-	-	-
GCCJP4628	10/24/2007	$ 343.00	Tax Payments	Check# 15196	JPMCMERK-0676	CT Commission of Revenue Services	MERKIN REDACTED6528 2006 FORM CT-1040 NR/PY	✔	CD59-1192458706		-	-	-	-	-
GCCJP4641	10/25/2007	$ 49,722.40	Merkin Venture Management	Check# 15191	GCC-P 0828743	Merkin Venture Management	TISHMAN SPEYER VI DISTRIBUTION	✔	CD3A-1191526093		-	-	-	-	-
GCCJP4642	10/25/2007	$ 27,355.00	Tax Payments	Check# 15198	JPMCMERK-0676	Oregon Department of Revenue	MERKIN REDACTED6528 2006 FORM 40N	✔	CD5F-1192459239		-	-	-	-	-
GCCJP4647	10/25/2007	$ 93,898.00	Merkin Venture Management	Check# 15256	JPMCMERK-0695	Merkin Venture Management	TISHMAN SPEYER IV DISTRIBUTION	✔	CE1A-1192638115		-	-	-	-	-
GCCJP4654	11/1/2007	$ 62.00	Tax Payments	Check# 15202	GCC-P 0828747	Utah State Tax Commission	MERKIN REDACTED6528 2006 FROM TC-40	✔	CD6B-1192460514		-	-	-	-	-
GCCJP4656	11/2/2007	$ 115.00	Tax Payments	Check# 15199	JPMCMERK-0677	Louisiana Department of Revenue	MERKIN REDACTED6528 2006 FORM IT-540B	✔	CD62-1192459734		-	-	-	-	-
GCCJP4657	11/2/2007	$ 8.00	Tax Payments	Check# 15204	GCC-P 0828747	State of New Jersey - TGI	LKMERKIN 1992 TRUST 2006 FORM NJ1040 13-7006760	✔	CD71-1192461199		-	-	-	-	-
GCCJP4658	11/2/2007	$ 8.00	Tax Payments	Check# 15207	JPMCMERK-0679	State of New Jersey - TGI	JEMERKIN 1992 TRUST 2006 FORM NJ1040 13-7006759	✔	CD7A-1192461561		-	-	-	-	-
GCCJP4670	11/6/2007	$ 57,218.00	Tax Payments	Check# 15200	JPMCMERK-0677	State of New Jersey - TGI	MERKIN - 2006 FORM NJ-1040NR - REDACTED6528	✔	CD65-1192460052		-	-	-	-	-
GCCJP4692	11/13/2007	$ 249.00	Tax Payments	Check# 15197	JPMCMERK-0712	Colorado Department of Revenue	MERKIN REDACTED6528 2006 FORM 104	✔	CD5C-1192458797		-	-	-	-	-
GCCJP4696	11/19/2007	$ 1,434.00	Tax Payments	Check# 15294	JPMCMERK-0714	New York State Income Tax	YAEL MERKIN 2006 IT-201 REDACTED7850	✔	CEC8-1194880685		-	-	-	-	-
GCCJP4697	11/19/2007	$ 746.00	Tax Payments	Check# 15295	JPMCMERK-0714	New York State Income Tax	JENNY MERKIN 2006 IT-201 REDACTED1461	✔	CECB-1194880800		-	-	-	-	-
GCCJP4698	11/19/2007	$ 324.00	Tax Payments	Check# 15296	JPMCMERK-0715	New York State Income Tax	SOPHIA MERKIN 2006 IT-201 REDACTED8081	✔	CECE-1194880878		-	-	-	-	-
GCCJP4735	11/29/2007	$ 605.46	Tax Payments	Check# 15297	JPMCMERK-0715	United States Treasury	JEMERKIN 1992 TRUST 2005-1041 13-7006759	✔	CED1-1195157166		-	-	-	-	-
GCCJP4820	1/3/2008	$ 600.00	Tax Payments	Check# 15380	JPMCMERK-0753	CT Commission of Revenue Services	MERKIN REDACTED6528 2007 FORM CT-1040ES	✔	D0AE-1198167236		-	-	-	600	39
GCCJP4838	1/4/2008	$ 1,500.00	Tax Payments	Check# 15381	JPMCMERK-0753	IL Department of Revenue	J. EZRA MERKIN IL-1040-ES 2007 REDACTED6528	✔	D0B1-1198167282		-	-	-	1,500	98
GCCJP4845	1/7/2008	$ 15,000.00	Tax Payments	Check# 15378	JPMCMERK-0752	Franchise Tax Board - CA	EZRA MERKIN REDACTED6528 2007 540-ES	✔	D0A8-1198167138		-	-	-	15,000	976
GCCJP4855	1/8/2008	$ 138,000.00	Tax Payments	Check# 15382	JPMCMERK-5497	Nebraska Department of Revenue	MERKIN REDACTED6528 2007 FORM 1040N-ES	✔	D0B4-1198167317		-	-	-	77,110	9,115

EXHIBIT 16.4

Subsequent Subsequent Transfers from GCC JPMC Account For the Benefit of Defendant J. Ezra Merkin

| | | | | | | | | | | Subsequent Subsequent Transfer Amounts | | | | |
FTI ID	Date	Amount	FBO Transfer Category	Check Number Per GCC JPMC Account	Check Bates Reference(s)	Check Payee	Memo Per GCC QuickBooks - AS REDACTED	JEM Receivable Account	TxnID per GCC QuickBooks	LIFO	FIFO	LIBR	Restated LIBR	Proportionality
GCCJP4864	1/10/2008	$ 1,700.00	Tax Payments	Check# 15379	JPMCMERK-0752	Colorado Department of Revenue	MERKIN REDACTED6528 2007 104-EP	✔	D0AB-1198167183	-	-	-	-	112
GCCJP4865	1/10/2008	$ 54,000.00	Tax Payments	Check# 15383	JPMCMERK-0754	State of New Jersey - TGI	MERKIN 2007 NJ 1040-ES REDACTED6528	✔	D0B7-1198167379	-	-	-	-	3,567
GCCJP4866	1/10/2008	$ 1,300.00	Tax Payments	Check# 15385	JPMCMERK-0754	Pennsylvania Department of Revenue	MERKIN REDACTED6528 2007 PA-40ES	✔	D0BD-1198167470	-	-	-	-	86
GCCJP4872	1/14/2008	$ 26,000.00	Tax Payments	Check# 15384	JPMCMERK-0779	Oregon Department of Revenue	MERKIN REDACTED6528 2007 FORM 40ESV	✔	D0BA-1198167417	-	-	-	-	2,003
GCCJP4887	1/17/2008	$ 4,600.00	Tax Payments	Check# 15453	JPMCMERK-0784	New York State Income Tax	SOPHIA MERKIN REDACTED8081 2007 IT-2105-MN	✔	D215-1199992875	-	-	4,600	-	374
GCCJP4888	1/17/2008	$ 1,400.00	Tax Payments	Check# 15455	JPMCMERK-0784	New York State Income Tax	GABRIEL MERKIN 2007 IT-2105-MN REDACTED9633	✔	D21B-1199992979	-	-	1,400	-	114
GCCJP4889	1/17/2008	$ 4,900.00	Tax Payments	Check# 15456	JPMCMERK-0785	New York State Income Tax	JENNY MERKIN 2007 IT-2105-MN REDACTED1461	✔	D21E-1199993025	-	-	4,900	-	398
GCCJP4890	1/17/2008	$ 5,600.00	Tax Payments	Check# 15458	JPMCMERK-0785	New York State Income Tax	YAEL MERKIN REDACTED7850 2007 IT-2105-MN	✔	D224-1199993170	-	-	5,600	-	455
GCCJP4898	1/18/2008	$ 152,000.00	Tax Payments	Check# 15447	JPMCMERK-0782	United States Treasury	JEMERKIN 1992 TRUST 2007 1041ES 13-7006759	✔	D1AE-1199895681	-	-	152,000	-	12,356
GCCJP4899	1/18/2008	$ 152,000.00	Tax Payments	Check# 15448	JPMCMERK-0782	United States Treasury	LKMERKIN 1992 TRUST 2007 1041ES 13-7006760	✔	D1B1-1199895716	-	-	152,000	-	12,356
GCCJP4913	1/23/2008	$ 6,400.00	Tax Payments	Check# 15452	JPMCMERK-0783	United States Treasury	SOPHIA MERKIN REDACTED8081 2007 1040ES	✔	D212-1199992817	-	-	6,400	-	520
GCCJP4914	1/23/2008	$ 8,800.00	Tax Payments	Check# 15454	JPMCMERK-0784	United States Treasury	GABRIEL MERKIN 2007 1040-ES REDACTED9633	✔	D218-1199992919	-	-	8,800	-	715
GCCJP4915	1/23/2008	$ 5,300.00	Tax Payments	Check# 15457	JPMCMERK-0785	United States Treasury	YAEL MERKIN 2007 1040ES REDACTED7850	✔	D221-1199993126	-	-	5,300	-	431
GCCJP4919	1/24/2008	$ 2,080.00	Merkin Venture Management	Check# 15446	JPMCMERK-0781	Merkin Venture Management	TISHMAN SPEYER VII DISTRIBUTION	✔	D19F-1199726638	-	-	-	-	86
GCCJP4928	2/6/2008	$ 13.45	Tax Payments	Check# 15490	JPMCMERK-0796	United States Treasury	LKMERKIN 1992 TRUST 13-7006760 2006 1041	✔	D25E-1201704567	-	-	-	-	0
GCCJP4978	2/28/2008	$ 26,939.20	Merkin Venture Management	Check# 15574	JPMCMERK-0818	Merkin Venture Management	TISHMAN SPEYER VII DISTRIBUTION	✔	D2F4-1202484935	-	-	-	-	192
GCCJP5047	3/11/2008	$ 26,524.00	Merkin Venture Management	Check# 15652	JPMCMERK-0840	Merkin Venture Management	TISHMAN SPEYER IV DISTRIBUTION	✔	D40F-1204638778	-	-	-	-	189
GCCJP5125	4/3/2008	$ 31,346.60	Merkin Venture Management	Check# 15725	JPMCMERK-0874	Merkin Venture Management	TISHMAN SPEYER IV DISTRIBUTION	✔	D543-1206632487	-	-	-	-	275
GCCJP5164	4/22/2008	$ 8,254.00	Tax Payments	Check# 15782	JPMCMERK-0898	Utah State Tax Commission	MERKIN REDACTED6528 2007 FORM TC-40	✔	D639-1207921738	-	-	-	8,254	138
GCCJP5179	4/23/2008	$ 4,528.00	Tax Payments	Check# 15774	JPMCMERK-0896	IL Department of Revenue	J. EZRA MERKIN 2007 IL-505-I REDACTED6528	✔	D621-1207920139	-	-	-	4,528	76
GCCJP5184	4/24/2008	$ 7,041.00	Tax Payments	Check# 15770	JPMCMERK-0894	Arizona Department of Revenue	J. EZRA MERKIN 2007 - 204 REDACTED6528	✔	D615-1207919412	-	-	-	7,041	99
GCCJP5185	4/24/2008	$ 25,089.00	Tax Payments	Check# 15773	JPMCMERK-0895	Colorado Department of Revenue	MERKIN REDACTED6528 2007 - 158-I	✔	D61E-1207920015	-	-	-	25,089	353
GCCJP5197	4/28/2008	$ 1,500,000.00	Tax Payments	Check# 15769	JPMCMERK-0894	United States Treasury	J EZRA MERKIN 2007 - 4868 REDACTED6528	✔	D612-1207919168	-	19,745	-	320,021	21,083
GCCJP5198	4/28/2008	$ 132,731.00	Tax Payments	Check# 15772	JPMCMERK-0895	Franchise Tax Board - CA	EZRA MERKIN REDACTED6528 2007 - 3519	✔	D61B-1207919734	-	-	-	-	1,866

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Subsequent Subsequent Transfers from GCC JPMC Account For the Benefit of Defendant J. Ezra Merkin

FTI ID	Date	Amount	FBO Transfer Category	Check Number Per GCC JPMC Account	Check Bates Reference(s)	Check Payee	Memo Per GCC QuickBooks - AS REDACTED	JEM Receivable Account	TxnID per GCC QuickBooks	Subsequent Subsequent Transfer Amounts				
										LIFO	FIFO	LIBR	Restated LIBR	Proportionality
GCCJP5199	4/28/2008	$ 26,873.00	Tax Payments	Check# 15780	JPMCMERK-0897	Oklahoma Tax Commission	MERKIN REDACTED6528 2007 - 504	✔	D633-1207921301	-	-	-	-	378
GCCJP5201	4/30/2008	$ 35,610.00	Tax Payments	Check# 15779	JPMCMERK-0897	NM Taxation and Revenue Department	MERKIN 2007 RPD41096 REDACTED6528	✔	D630-1207921080	-	-	-	-	501
GCCJP5202	5/1/2008	$ 300.00	Tax Payments	Check# 15776	JPMCMERK-0896	Kentucky State Treasurer	J EZRA MERKIN 2007 40A102 REDACTED6528	✔	D627-1207920430	-	-	-	-	4
GCCJP5204	5/2/2008	$ 5,997.00	Tax Payments	Check# 15777	JPMCMERK-0896	Massachusetts Department of Revenue	REDACTED6528 2007 M-4868 MERKIN	✔	D62A-1207920563	-	-	-	-	84
GCCJP5205	5/5/2008	$ 14,890.00	Tax Payments	Check# 15778	JPMCMERK-0897	Comptroller of Maryland	MERKIN REDACTED6528 2007 502E	✔	D62D-1207920677	-	-	-	-	209
GCCJP5206	5/6/2008	$ 37,836.00	Tax Payments	Check# 15771	JPMCMERK-0895	Arkansas Department of Finance & Administ	J. EZRA MERKIN 2007 - AR1000ES REDACTED6528	✔	D618-1207919594	-	-	-	-	532
GCCJP5233	5/9/2008	$ 430.00	Tax Payments	Check# 15781	JPMCMERK-0898	SC Department of Revenue	MERKIN 2007 SC4868 REDACTED6528	✔	D636-1207921601	-	-	-	-	6
GCCJP5244	5/12/2008	$ 1,604.00	Tax Payments	Check# 15775	JPMCMERK-0920	Louisiana Department of Revenue	MERKIN REDACTED6528 2007 R-2868	✔	D624-1207920274	-	-	-	1,604	85
GCCJP5373	6/30/2008	$ 10,265.61	Tax Payments	Check# 15942	JPMCMERK-0966	Nassau County Treasurer	2007/2008 SCHOOL TAX REDACTED 45&47 MERKIN	✔	D8F7-1214315386	-	-	-	10,266	79
GCCJP5376	7/1/2008	$ 31,772.20	Merkin Venture Management	Check# 15911	JPMCMERK-0956	Merkin Venture Management	TISHMAN SPEYER IV DISTRIBUTION	✔	D8DF-1213797567	-	-	-	31,772	244
GCCJP5567	9/16/2008	$ 39.55	Tax Payments	Check# 16119	JPMCMERK-1044	Nebraska Department of Revenue	MERKIN REDACTED6528 2007 FORM 21A	✔	DBBB-1220629598	-	-	-	-	-
GCCJP5599	10/2/2008	$ 1,000.32	Tax Payments	Check# 16183	JPMCMERK-1063	Commissioner of Taxation & Finance	MERKIN REDACTED6528 REDACTEDL01-4	✔	DCAF-1222355436	-	-	-	1,000	116
GCCJP5648	10/20/2008	$ 560,502.00	Tax Payments	Check# 16201	JPMCMERK-1078	New York State Income Tax	MERKIN REDACTED6528 2007 FORM IT201	✔	DD0B-1223916753	-	-	-	229,333	14,757
GCCJP5649	10/22/2008	$ 4.00	Tax Payments	Check# 16192	JPMCMERK-1075	Commissioner - Revenue Services	JEMERKIN 1992 FAMILY 2007 CT-1041 13-7006759	✔	DCE2-1223412377	-	-	-	-	0
GCCJP5650	10/22/2008	$ 174,999.00	Tax Payments	Check# 16193	JPMCMERK-1076	New York State Income Tax	JEMERKIN 1992 FAMILY 2007 IT-205 13-7006759	✔	DCE5-1223412504	-	32,955	-	-	4,607
GCCJP5651	10/22/2008	$ 3.00	Tax Payments	Check# 16195	JPMCMERK-1076	Commissioner - Revenue Services	LKMERKIN 1992 FAMILY 2007 CT-1041 13-7006760	✔	DCEB-1223412701	-	3	-	-	0
GCCJP5652	10/22/2008	$ 174,999.00	Tax Payments	Check# 16196		Check copy unavailable [1]	LKMERKIN 1992 FAMILY 2007 IT-205 13-7006760	✔	DCEE-1223412730	-	20,941	-	-	4,607
GCCJP5653	10/22/2008	$ 634.00	Tax Payments	Check# 16203	JPMCMERK-1079	Commonwealth of Mass	MERKIN REDACTED6528 2007 FORM 1-NR/PY	✔	DD11-1223916858	-	-	-	-	17
GCCJP5654	10/22/2008	$ 1,176.00	Tax Payments	Check# 16205	JPMCMERK-1080	State of Maine - Treasurer	MERKIN 2007 FORM 1040ME LONG REDACTED6528	✔	DD17-1223916950	-	-	-	-	31
GCCJP5655	10/22/2008	$ 233.00	Tax Payments	Check# 16211	JPMCMERK-1082	Arizona Department of Revenue	J. EZRA MERKIN 2007 FORM 140NR REDACTED6528	✔	DD29-1223917268	-	-	-	-	6
GCCJP5656	10/23/2008	$ 1,578,710.00	Tax Payments	Check# 16212	JPMCMERK-1082	United States Treasury	MERKIN 2007 FORM 1040 REDACTED6528	✔	DD2C-1223917306	-	-	-	-	41,565
GCCJP5657	10/24/2008	$ 14,872.00	Tax Payments	Check# 16197		Check copy unavailable [1]	MERKIN - 2007 FORM 1NPR - REDACTED6528	✔	DCFF-1223916592	-	-	-	-	392
GCCJP5658	10/24/2008	$ 436.00	Tax Payments	Check# 16199	JPMCMERK-1078	SC Department of Revenue	MERKIN 2007 FORM SC1040 REDACTED6528	✔	DD05-1223916658	-	-	-	-	11
GCCJP5659	10/24/2008	$ 3,941.00	Tax Payments	Check# 16202	JPMCMERK-1079	NM Taxation and Revenue Department	MERKIN FORM 2007 PIT-1 REDACTED6528	✔	DD0E-1223916794	-	-	-	-	104

EXHIBIT 16.4

Subsequent Subsequent Transfers from GCC JPMC Account For the Benefit of Defendant J. Ezra Merkin

											Subsequent Subsequent Transfer Amounts				
FTI ID	Date	Amount	FBO Transfer Category	Check Number Per GCC JPMC Account	Check Bates Reference(s)	Check Payee	Memo Per GCC QuickBooks - AS REDACTED	JEM Receivable Account	TxnID per GCC QuickBooks		LIFO	FIFO	LIBR	Restated LIBR	Proportionality
GCCJP5660	10/24/2008	$ 1,105.00	Tax Payments	Check# 16207	JPMCMERK-1080	Arkansas Department of Finance & Administ	J. EZRA MERKIN 2007 FORM 1000NR REDACTED6528	✔	DD1D-1223917059		-	-	-	-	29
GCCJP5661	10/24/2008	$ 2,088.00	Tax Payments	Check# 16208	JPMCMERK-1081	Alabama Department of Revenue	MERKIN 2007 FORM 40NR REDACTED6528	✔	DD20-1223917132		-	-	-	-	55
GCCJP5663	10/27/2008	$ 255,988.00	Tax Payments	Check# 16191	JPMCMERK-1075	United States Treasury	JEMERKIN 1992 FAMILY 1041-2007 13-7006759	✔	DCDF-1223412253		-	-	-	-	6,740
GCCJP5664	10/27/2008	$ 544.00	Tax Payments	Check# 16200	JPMCMERK-1078	Oklahoma Tax Commission	MERKIN REDACTED6528 2007 FORM 511NR	✔	DD08-1223916699		-	-	-	-	14
GCCJP5666	10/28/2008	$ 255,982.00	Tax Payments	Check# 16194	JPMCMERK-1076	United States Treasury	LKMERKIN 1992 FAMILY 1041-2007 13-7006760	✔	DCE8-1223412668		-	-	-	-	6,740
GCCJP5667	10/28/2008	$ 2,774.00	Tax Payments	Check# 16204	JPMCMERK-1079	Comptroller of Maryland	MERKIN REDACTED6528 2007 FORM 505	✔	DD14-1223916884		-	-	-	-	73
GCCJP5671	10/29/2008	$ 43.00	Tax Payments	Check# 16206	JPMCMERK-1080	Kentucky State Treasurer	GABRIEL 2007 FORM 740 NP REDACTED6528	✔	DD1A-1223917013		-	-	-	-	1
GCCJP5693	10/30/2008	$ 2,506.00	Tax Payments	Check# 16198		*Check copy unavailable* [1]	MERKIN REDACTED6528 2007 FORM TC-40	✔	DD02-1223916621		-	-	-	-	66
GCCJP5694	10/30/2008	$ 3,458.00	Tax Payments	Check# 16209	JPMCMERK-1081	IL Department of Revenue	MERKIN 2007 FORM IL-1040 REDACTED6528	✔	DD23-1223917190		-	-	-	-	91
GCCJP5718	11/3/2008	$ 10.00	Tax Payments	Check# 16210	JPMCMERK-1081	Idaho State Tax Commission	MERKIN REDACTED6528 2007 FORM 43	✔	DD26-1223917224		-	-	-	-	0
GCCJP5748	11/12/2008	$ 13.54	Tax Payments	Check# 16287	JPMCMERK-1106	SC Department of Revenue	MERKIN 2007 FORM SC1040 REDACTED6528 I-266	✔	DE49-1225739926		-	-	-	-	0
GCCJP9115	12/23/2008	$ 233.00	Tax Payments	16355	GCC-P 0886915	New York State Income Tax	G. MERKIN 2007 FORM IT201 REDACTED9633	✔	DFBC-1229004786		-	-	-	233	7
		$ 40,447,486								$	468	$ 6,305,402	$ 365,861	$ 8,731,673	$ 2,099,673

[1] The check copy for these transactions could not be located. As these transactions was recorded in the JEM Receivable Account in the Merkin Defendants' QuickBooks records and the memo per QuickBooks references "MERKIN," I have assumed that these transactions were for the benefit of Defendant J. Ezra Merkin.

EXHIBIT 16.5

Subsequent Subsequent Transfers from GCC MS Account to GCC JPMC Account

FTI ID	Date[1]	Amount	Description Per GCC MS Account Statement - AS REDACTED	Memo Per GCC QuickBooks	TxnID per GCC QuickBooks	Subsequent Subsequent Transfer Amounts				
						LIFO	FIFO	LIBR	Restated LIBR	Proportionality
GCC1321	12/3/2003	$ 500,000.00	ICE //Pay GABRIEL CA PITAL CORP FUNDS PAID	TO CHASE	9258-1070909948	320,357	500,000	500,000	320,357	459,662
GCC1328	12/15/2003	$ 1,000,000.00	ICE //Pay GABRIEL CA PITAL FUNDS PAID	TO CHASE	927C-1071501822	-	1,000,000	-	1,000,000	212,946
GCC1340	12/30/2003	$ 1,000,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	TO CHASE	935A-1072879972	-	-	-	-	-
GCC1351	12/31/2003	$ 750,000.00	ICE //Pay GABRIEL CA PITAL FUNDS PAID	TO CHASE	9388-1073057701	-	750,000	-	750,000	240,494
GCC1367	1/28/2004	$ 900,000.00	ICE //Pay GABRIEL CA PITAL FUNDS PAID	TO CHASE	94FB-1076952042	-	-	-	704,808	67,905
GCC1381	2/17/2004	$ 500,000.00	ICE //Pay GABRIEL CA PITAL COR FUNDS PAID	TO CHASE	9516-1077830319	-	-	-	-	15,218
GCC1399	2/25/2004	$ 300,000.00	ICE //Pay FUNDS PAID	TO CHASE	9539-1077830457	-	-	-	-	-
GCC1404	3/4/2004	$ 248,000.00	ICE //Pay GABRIEL CA PITAL FUNDS PAID	TO CHASE	9690-1080168197	-	-	-	-	-
GCC1411	3/24/2004	$ 200,000.00	ICE //Pay GABRIEL CA PITA1 FUNDS PAID	TO CHASE	96AC-1080221657	-	-	-	-	-
GCC1412	3/25/2004	$ 250,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	TO CHASE	96E3-1080832864	-	-	-	-	-
GCC1414	3/29/2004	$ 250,000.00	ICE //Pay GABRIEL CA PITAL COR FUNDS PAID	TO CHASE	96E3-1080832864	-	-	-	-	-
GCC1433	4/15/2004	$ 5,100,000.00	ICE //PAY FUNDS PAID	TO CHASE	9718-1082124046	-	-	-	-	-
GCC1457	5/11/2004	$ 100,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	TO CHASE	97ED-1084369142	-	-	-	-	-
GCC1467	5/18/2004	$ 650,000.00	ICE //PAY GABRIEL CA PITAL COR FUNDS PAID	TO CHASE	989C-1084995574	-	-	-	-	-
GCC1471	5/26/2004	$ 400,000.00	ICE //PAY GABRIEL CA PITAL CORP FUNDS PAID	TO CHASE	9901-1085664648	-	-	-	-	-
GCC1481	5/28/2004	$ 300,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	TO CHASE	9925-1086103943	-	-	-	-	-
GCC1519	7/28/2004	$ 900,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	TO CHASE	9B75-1091456090	-	-	-	-	-
GCC1520	7/29/2004	$ 250,000.00	ICE //PAY GABRIEL CA PITAL CORP FUNDS PAID	TO CHASE	9B75-1091456090	-	-	-	-	-
GCC1541	8/6/2004	$ 500,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	TO CHASE	9BB0-1092316358	-	-	-	-	-
GCC1545	8/17/2004	$ 200,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	TO CHASE	9C71-1093895964	-	-	-	-	-
GCC1560	9/3/2004	$ 650,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	TO CHASE	9D01-1095275540	-	-	-	-	-
GCC1562	9/9/2004	$ 280,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	TO CHASE	9D01-1095275540	-	-	-	-	-
GCC1588	10/15/2004	$ 250,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	TO CHASE	9E0E-1098362038	-	-	-	-	-
GCC1595	10/27/2004	$ 400,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	TO CHASE	9E9C-1099336374	-	-	-	-	-
GCC1614	11/23/2004	$ 300,000.00	ICE //PAY GABRIEL CA PITAL COR FUNDS PAID	TO CHASE	9FA3-1101920400	-	-	-	-	-
GCC1634	12/17/2004	$ 500,000.00	ICE //PAY GABRIEL CA PITAL COR FUNDS PAID	TO GCC CHASE A/C	A073-1103656599	-	-	-	-	-
GCC1668	12/30/2004	$ 100,000.00	ICE //PAY GABRIEL CA PITAL COR FUNDS PAID	TO CHASE	A11C-1104435742	-	-	-	-	-
GCC1670	12/31/2004	$ 100,000.00	ICE //PAY GABRIEL CA PITAL COR FUNDS PAID	TO CHASE	A12A-1104758696	-	-	-	-	-

EXHIBIT 16.5

Subsequent Subsequent Transfers from GCC MS Account to GCC JPMC Account

| | | | | | | Subsequent Subsequent Transfer Amounts | | | | |
FTI ID	Date[1]	Amount	Description Per GCC MS Account Statement - AS REDACTED	Memo Per GCC QuickBooks	TxnID per GCC QuickBooks	LIFO	FIFO	LIBR	Restated LIBR	Proportionality
GCC1691	1/13/2005	$ 250,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	TO CHASE	A1D9-1106784893	-	-	-	-	-
GCC1702	1/27/2005	$ 300,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	TO CHASE	A24C-1107349233	-	-	-	-	-
GCC1706	1/31/2005	$ 500,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	TO CHASE	A24C-1107349233	-	-	-	-	-
GCC1720	2/16/2005	$ 950,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	wire to chase	A2EF-1108663491	-	-	-	-	-
GCC1729	3/1/2005	$ 200,000.00	ICE //PAY GABRIEL CA PITAL COR FUNDS PAID	to fund bank a/c	A36A-1109720956	-	-	-	-	-
GCC1736	3/14/2005	$ 200,000.00	ICE //PAY GABRIEL CA PITAL COR FUNDS PAID	to fund bank acct	A430-1111421634	-	-	-	-	-
GCC1741	3/24/2005	$ 400,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	TO FUND CHASE	A445-1112020433	-	-	-	-	-
GCC1759	4/6/2005	$ 850,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	fund Chase	A4F2-1112880298	-	-	-	-	-
GCC1770	4/18/2005	$ 600,000.00	ICE //PAY GABRIEL CA PITAL COR FUNDS PAID	Wire to Chase - Fund Acct	A597-1113915724	-	-	-	-	-
GCC1800	5/4/2005	$ 200,000.00	ICE //PAY GABRIEL CA PITAL COR FUNDS PAID	To Fund Chase	A64F-1115298637	-	-	-	-	-
GCC1801	5/6/2005	$ 300,000.00	ICE //PAY GABRIEL CA PITAL COR FUNDS PAID	TO CHASE	A691-1115643158	-	-	-	-	-
GCC1817	5/26/2005	$ 300,000.00	ICE //PAY GABRIEL CA PITAL COR FUNDS PAID	Fund Chase	A765-1117200664	-	-	-	-	-
GCC1842	6/6/2005	$ 400,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	Fund Chase	A789-1118151875	-	-	-	-	-
GCC1848	6/10/2005	$ 500,000.00	ICE //PAY GABRIEL CA PITAL COR FUNDS PAID	FUND CHASE	A7E6-1118671760	-	-	-	-	-
GCC1850	6/22/2005	$ 250,000.00	ICE //PAY GABRIEL CA PITAL COR FUNDS PAID	To Chase	A843-1119620322	-	-	-	-	-
GCC1856	6/29/2005	$ 200,000.00	ICE //PAY GABRIEL CA PITAL CORP FUNDS PAID	Fund Chase	A8A9-1120139999	-	-	-	-	-
GCC1891	7/18/2005	$ 500,000.00	ICE //PAY GABRIEL CA PITAL COR FUNDS PAID	To Chase	A976-1121779787	-	-	-	-	-
GCC1902	7/22/2005	$ 1,650,000.00	ICE //PAY GABRIEL CA PITAL COR FUNDS PAID	To Chase	A9EC-1122297143	-	-	-	-	-
GCC1924	8/2/2005	$ 100,000.00	ICE //PAY GABRIEL CA PITAL COR FUNDS PAID	To Chase	AA5A-1123078616	-	-	-	-	-
GCC1926	8/3/2005	$ 200,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	AA5F-1123171697	-	-	-	-	-
GCC1950	9/7/2005	$ 400,000.00	ICE //PAY GABRIEL CA PITAL COR FUNDS PAID	Fund Chase	AB6B-1126189196	-	-	-	-	-
GCC1980	9/21/2005	$ 500,000.00	ICE //PAY GABRIEL CA PITAL COR	To Chase	ABF7-1127395123	-	-	-	-	-
GCC1974	9/28/2005	$ 400,000.00	ICE //PAY GABRIEL CA PITAL COR FUNDS PAID	To Chase	AC61-1128001204	-	-	-	-	-
GCC1986	10/7/2005	$ 500,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	ACAC-1128961686	-	-	-	-	-
GCC1988	10/13/2005	$ 325,000.00	ICE //PAY GABRIEL CA PITAL COR FUNDS PAID	TO CHASE	ACFC-1129295447	-	-	-	-	-
GCC1994	10/26/2005	$ 750,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	Fund Chase	ADAF-1130419117	-	-	-	-	-
GCC2003	11/7/2005	$ 300,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	AE21-1131466920	-	-	-	-	-
GCC2013	11/23/2005	$ 250,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	Fund Chase	AEB9-1133188847	-	-	-	-	-

EXHIBIT 16.5

Subsequent Subsequent Transfers from GCC MS Account to GCC JPMC Account

							Subsequent Subsequent Transfer Amounts				
FTI ID	Date[1]	Amount	Description Per GCC MS Account Statement - AS REDACTED	Memo Per GCC QuickBooks	TxnID per GCC QuickBooks		LIFO	FIFO	LIBR	Restated LIBR	Proportionality
GCC2020	11/29/2005	$ 500,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	Fund Chase	AF07-1133361276		-	-	-	-	-
GCC2028	12/9/2005	$ 200,000.00	ICE //PAY GABRIEL CA PITAL COR FUNDS PAID	To Chase	AF14-1134397544		-	-	-	-	-
GCC2036	12/14/2005	$ 100,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	Fund Chase	AF8A-1134492269		-	-	-	-	-
GCC2047	12/20/2005	$ 500,000.00	ICE //PAY GABRIEL CA PITAL COR FUNDS PAID	To Chase	AFC6-1135175366		-	-	-	-	-
GCC2069	12/29/2005	$ 1,500,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	Wire to Chase	B0AE-1135882714		806,666	950,937	195,023	1,500,000	1,444,084
GCC2101	1/10/2006	$ 4,500,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	B0F0-1136990060		3,606,148	2,961,100	2,955,243	3,656,408	2,186,046
GCC2111	1/25/2006	$ 175,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	Fund Chase	B196-1138209424		-	38,699	-	-	20,954
GCC2114	1/27/2006	$ 50,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	Wire to Chase	B1FB-1138720241		-	50,000	-	-	5,987
GCC2115	1/27/2006	$ 275,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	Wire to Chase	B1FB-1138720241		-	275,000	-	-	32,928
GCC2121	1/31/2006	$ 500,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	B207-1138807223		-	-	-	-	37,627
GCC2135	2/9/2006	$ 500,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	B289-1139581756		-	-	-	157,886	16,445
GCC2137	2/15/2006	$ 1,000,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	B2A7-1140099898		-	-	-	-	32,891
GCC2142	2/23/2006	$ 400,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	Fund Chase	B32F-1140790437		-	-	-	-	7,709
GCC2152	3/1/2006	$ 300,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	TO CHASE	B34A-1141310298		-	59,788	-	10,000	5,996
GCC2160	3/13/2006	$ 100,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	B41F-1142348058		-	-	-	-	1,002
GCC2164	3/17/2006	$ 750,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	B430-1142865760		-	-	-	-	7,513
GCC2193	4/17/2006	$ 12,000,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	B595-1145289234		-	-	-	681,248	419,624
GCC2199	4/25/2006	$ 500,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	B5BE-1146059134		-	-	-	-	17,452
GCC2229	5/10/2006	$ 400,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	B647-1147355766		-	-	-	210,148	22,684
GCC2236	5/25/2006	$ 500,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	B744-1148650972		-	-	-	348,292	47,571
GCC2273	6/9/2006	$ 600,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	Fund Chase	B787-1150119078		-	-	577,464	600,000	46,461
GCC2275	6/14/2006	$ 100,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	Fund Chase	B80A-1150309669		-	-	100,000	100,000	7,744
GCC2300	6/29/2006	$ 250,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	B8AA-1151676030		-	-	-	26,640	1,072
GCC2344	7/17/2006	$ 500,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	B975-1153230630		-	-	-	-	200
GCC2350	7/26/2006	$ 300,000.00	ICE //PAY GABRIEL CA PITAL COR FUNDS PAID	To Chase	B997-1154363415		-	-	115,626	-	117
GCC2362	8/1/2006	$ 200,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	BA2E-1154526386		-	-	62,365	-	53
GCC2383	8/17/2006	$ 600,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	Wire to Chase	BAE3-1155913475		-	-	-	-	2
GCC2389	8/22/2006	$ 223,816.33	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase for Div W/H	BAFB-1156362578		-	-	-	-	1

EXHIBIT 16.5

Subsequent Subsequent Transfers from GCC MS Account to GCC JPMC Account

								Subsequent Subsequent Transfer Amounts			
FTI ID	Date[1]	Amount	Description Per GCC MS Account Statement - AS REDACTED	Memo Per GCC QuickBooks	TxnID per GCC QuickBooks		LIFO	FIFO	LIBR	Restated LIBR	Proportionality
GCC2404	9/5/2006	$ 100,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	Fund Chase	BB68-1157562125		-	-	-	-	0
GCC2407	9/11/2006	$ 200,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	BB8D-1158076981		-	-	-	-	0
GCC2412	9/14/2006	$ 200,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	BBB2-1158330722		-	-	-	-	0
GCC2417	9/19/2006	$ 100,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	BC33-1158765894		-	-	-	-	0
GCC2422	9/27/2006	$ 500,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	BC8A-1159881934		-	-	-	-	1
GCC2460	10/11/2006	$ 800,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	Fund Chase	BD41-1160666748		-	-	-	-	0
GCC2462	10/17/2006	$ 5,000,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	BD90-1161184467		-	-	-	-	0
GCC2486	11/8/2006	$ 250,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	BEC5-1163084625		-	-	-	-	0
GCC2500	11/27/2006	$ 300,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	BEF1-1164639131		-	-	-	-	-
GCC2509	12/13/2006	$ 250,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	C01D-1166108373		-	-	-	-	-
GCC2517	12/18/2006	$ 250,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	C038-1166540819		-	-	-	-	-
GCC2550	12/28/2006	$ 1,350,000.00	ICE //MSCO FUNDS PAID	FUND BANK FROM MSCO	C0EC-1167329870		-	-	-	-	-
GCC2576	1/8/2007	$ 1,500,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	C136-1168353513		-	523,664	-	1,500,000	708,762
GCC2584	1/11/2007	$ 7,525,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	C1B1-1168613922		-	5,270,674	-	5,298,058	1,314,652
GCC2590	1/23/2007	$ 3,750,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	C250-1169575637		-	-	-	-	173,616
GCC2602	2/9/2007	$ 1,500,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	C2EE-1171291492		-	-	-	-	8,173
GCC2607	2/16/2007	$ 100,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	C308-1171984901		-	-	-	-	519
GCC2612	2/28/2007	$ 300,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	C39A-1172761253		-	-	-	-	1,282
GCC2622	3/13/2007	$ 500,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	C40B-1173883633		-	-	-	-	2,103
GCC2629	3/20/2007	$ 300,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	C486-1174491162		-	-	-	-	1,112
GCC2636	3/29/2007	$ 525,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	C4E9-1175267504		-	-	-	-	1,824
GCC2669	3/30/2007	$ 250,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	C4F2-1175525904		-	-	-	-	728
GCC2681	4/11/2007	$ 700,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	C54F-1176390822		-	-	-	-	1,483
GCC2701	4/24/2007	$ 500,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	C60C-1177517667		-	-	-	-	2
GCC2702	4/25/2007	$ 200,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	C613-1177621774		-	-	-	-	1
GCC2721	5/1/2007	$ 100,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	C682-1178113648		-	-	-	-	0
GCC2727	5/18/2007	$ 750,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	C718-1179760204		-	-	-	-	2
GCC2732	5/22/2007	$ 150,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	C723-1179932460		-	-	-	-	0

EXHIBIT 16.5

Subsequent Subsequent Transfers from GCC MS Account to GCC JPMC Account

FTI ID	Date[1]	Amount	Description Per GCC MS Account Statement - AS REDACTED	Memo Per GCC QuickBooks	TxnID per GCC QuickBooks	LIFO	FIFO	LIBR	Restated LIBR	Proportionality
						header: *Subsequent Subsequent Transfer Amounts*				
GCC2734	5/24/2007	$ 250,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	C732-1180450577	-	-	-	-	1
GCC2736	5/31/2007	$ 150,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	C7A4-1180712488	-	-	-	-	0
GCC2753	6/7/2007	$ 300,000.00	ICE //Pay FUNDS PAID	To Chase	C7D5-1181313818	-	-	-	-	1
GCC2757	6/12/2007	$ 100,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	C83D-1181746674	-	-	-	-	0
GCC2768	6/27/2007	$ 1,000,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	TO Chase	C8C3-1182969565	-	-	-	-	2
GCC2788	6/29/2007	$ 100,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	C905-1183389640	-	-	-	-	0
GCC2796	7/5/2007	$ 1,000,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	C92D-1183733829	-	-	-	-	2
GCC2807	7/13/2007	$ 1,000,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	C9D0-1184600128	-	-	-	-	1
GCC2817	7/26/2007	$ 500,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	CA0F-1185559169	-	-	-	-	0
GCC2832	7/31/2007	$ 300,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	CAA3-1185983339	-	-	-	-	0
GCC2861	8/13/2007	$ 1,000,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	CB2E-1187106807	-	-	-	-	0
GCC2876	8/29/2007	$ 500,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	CBC9-1188574243	-	-	-	-	-
GCC2899	9/10/2007	$ 700,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	Fund Chase	CC0D-1189526837	-	-	-	-	-
GCC2908	9/26/2007	$ 600,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	CD06-1190916643	-	-	-	-	-
GCC2934	10/10/2007	$ 750,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	CD53-1192127409	-	-	-	-	-
GCC2938	10/17/2007	$ 500,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	CE20-1192718361	-	-	-	-	-
GCC2945	10/25/2007	$ 300,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	CE6B-1193406575	-	-	-	-	-
GCC2965	11/20/2007	$ 200,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	CF6C-1196090030	-	-	-	-	-
GCC2976	11/29/2007	$ 300,000.00	ICE //PAY GABRIEL CA PITAL FUNDS PAID	To Chase	CF84-1196434211	-	-	-	-	-
GCC2992	12/12/2007	$ 100,000.00	U.S. DOLLARS FUNDS PAID	To Chase	D022-1197558027	-	-	-	-	-
GCC3004	12/18/2007	$ 375,000.00	U.S. DOLLARS FUNDS PAID	To Chase	D099-1198160986	-	-	-	-	-
GCC3012	12/26/2007	$ 1,500,000.00	U.S. DOLLARS FUNDS PAID	To Chase	D105-1198766870	-	-	-	-	-
GCC3041	12/31/2007	$ 750,000.00	U.S. DOLLARS FUNDS PAID	FUND CHASE FROM MSCO	D17A-1199120042	-	-	-	-	-
GCC3056	1/8/2008	$ 1,000,000.00	U.S. DOLLARS FUNDS PAID	To Chase	D1A7-1199892255	-	300,000	-	-	58,192
GCC3065	1/14/2008	$ 500,000.00	U.S. DOLLARS FUNDS PAID	To Chase	D237-1200408457	-	-	500,000	-	53,533
GCC3066	1/15/2008	$ 150,000.00	U.S. DOLLARS FUNDS PAID	To Chase	D240-1200498233	-	-	150,000	-	16,060
GCC3069	1/24/2008	$ 600,000.00	U.S. DOLLARS FUNDS PAID	To Chase	D251-1201273403	-	-	-	-	17,654
GCC3075	2/4/2008	$ 150,000.00	U.S. DOLLARS FUNDS PAID	To Chase	D2E8-1202225726	-	-	-	-	3,694

EXHIBIT 16.5

Subsequent Subsequent Transfers from GCC MS Account to GCC JPMC Account

FTI ID	Date[1]	Amount	Description Per GCC MS Account Statement - AS REDACTED	Memo Per GCC QuickBooks	TxnID per GCC QuickBooks	Subsequent Subsequent Transfer Amounts				
						LIFO	FIFO	LIBR	Restated LIBR	Proportionality
GCC3078	2/8/2008	$ 100,000.00	U.S. DOLLARS FUNDS PAID	Fund Chase	D2FA-1202745236	-	-	-	-	623
GCC3085	2/27/2008	$ 750,000.00	U.S. DOLLARS FUNDS PAID	To Chase	D3CF-1204210736	-	-	-	-	1,867
GCC3100	3/13/2008	$ 250,000.00	U.S. DOLLARS FUNDS PAID	To Chase	D458-1205509603	-	-	-	-	5,610
GCC3129	3/27/2008	$ 500,000.00	U.S. DOLLARS FUNDS PAID	To Chase	D546-1206716096	19,745	-	-	19,745	2,682
GCC3154	4/14/2008	$ 2,000,000.00	U.S. DOLLARS FUNDS PAID	To Chase	D660-1208268249	-	19,745	-	43,000	3,495
GCC3155	4/15/2008	$ 400,000.00	U.S. DOLLARS FUNDS PAID	To Chase	D665-1208352637	-	-	-	-	699
GCC3159	4/24/2008	$ 500,000.00	U.S. DOLLARS FUNDS PAID	To Chase	D6DC-1209132872	-	-	-	-	649
GCC3184	5/28/2008	$ 500,000.00	U.S. DOLLARS FUNDS PAID	To Chase	D821-1212069572	-	-	-	-	631
GCC3205	6/17/2008	$ 500,000.00	U.S. DOLLARS FUNDS PAID	To Chase	D8CF-1213797170	-	-	-	24,710	673
GCC3219	6/26/2008	$ 400,000.00	U.S. DOLLARS FUNDS PAID	To Chase	D955-1214578063	-	-	-	-	496
GCC3245	7/10/2008	$ 100,000.00	U.S. DOLLARS FUNDS PAID	To Chase	D9F3-1215783329	-	-	-	100,000	821
GCC3247	7/11/2008	$ 100,000.00	U.S. DOLLARS FUNDS PAID	To Chase	D9FB-1216043776	-	-	-	-	821
GCC3271	8/21/2008	$ 100,000.00	U.S. DOLLARS FUNDS PAID	To Chase	DB65-1219419698	-	100,000	-	100,000	17,604
GCC3272	8/27/2008	$ 500,000.00	U.S. DOLLARS FUNDS PAID	To Chase	DBB3-1220363989	-	500,000	-	500,000	87,943
GCC3285	9/18/2008	$ 300,000.00	U.S. DOLLARS FUNDS PAID	Wire to Chase	DC3B-1221833690	-	300,000	-	236,994	35,446
GCC3289	9/24/2008	$ 1,500,000.00	U.S. DOLLARS FUNDS PAID	To Chase	DCA7-1222353042	-	-	-	-	139,060
GCC3306	10/14/2008	$ 1,500,000.00	U.S. DOLLARS FUNDS PAID	To Chase	DD35-1224077905	-	-	-	15,730	35,857
GCC3361	12/11/2008	$ 500,000.00	U.S. DOLLARS FUNDS PAID	To Chase	DFD1-1229107427	-	-	-	153,870	16,343
GCC3366	12/17/2008	$ 250,000.00	U.S. DOLLARS FUNDS PAID	To Chase	DFF0-1229615850	-	-	-	-	8,161
GCC3371	12/24/2008	$ 500,000.00	U.S. DOLLARS FUNDS PAID	To Chase	E050-1230561557	-	-	-	-	15,853
		$ 110,551,816				$ 4,752,917	$ 13,599,607	$ 5,155,721	$ 18,057,895	$ 8,097,125

[1] The transactions included in this exhibit are limited to the time period for which GCC JPMC Account bank statements are available (*i.e.,* through January 12, 2009). I identified two additional transfers from the GCC MS Account to the GCC JPMC Account in February 2009 totaling $350,000 based on the available GCC MS Account bank statements. These two transfers are not included above as the relevant GCC JPMC Account bank statement(s) are not available and therefore the transfers in the GCC JPMC Account could not be further analyzed.

EXHIBIT 17

EXHIBIT 17

Summary of Management Fees Paid from Ascot Partners to GCC

1998 - 2008

Year	Total Fees	Subsequent Transfers of BLMIS Funds Under Each Tracing Method				
		LIFO	FIFO	LIBR	Restated LIBR	Proportionality
1998	$ 2,637,267	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
1999	$ 3,341,820	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
2000	$ 3,786,520	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
2001	$ 4,094,673	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
2002	$ 4,607,053	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*
2003	$ 18,083,968	$ 15,616,261	$ 16,079,576	$ 15,063,791	$ 16,629,643	$ 15,251,454
2004	$ 20,872,693	$ -	$ -	$ -	$ -	$ -
2005	$ 30,463,559	$ 21,954,401	$ 18,805,555	$ 18,682,489	$ 22,174,444	$ 19,529,185
2006	$ 26,004,162	$ 10,000,000	$ 6,659,257	$ 8,756,650	$ 12,624,530	$ 9,382,854
2007	$ 28,292,833	$ 903,034	$ 1,092,833	$ 903,034	$ 1,092,833	$ 1,002,147
2008	$ 4,000,000	$ -	$ 4,000,000	$ 1,735,065	$ 4,000,000	$ 2,175,102
Total:	**$ 146,184,547**	**$ 48,473,696**	**$ 46,637,220**	**$ 45,141,029**	**$ 56,521,450**	**$ 47,340,743**

TWO YEAR PERIOD

Year	Total Fees	Subsequent Transfers of BLMIS Funds Under Each Tracing Method				
		LIFO	FIFO	LIBR	Restated LIBR	Proportionality
2006	$ 15,414,162	$ 10,000,000	$ 5,794,338	$ 5,794,338	$ 10,000,000	$ 7,061,074
2007	$ 28,292,833	$ 903,034	$ 1,092,833	$ 903,034	$ 1,092,833	$ 1,002,147
2008	$ 4,000,000	$ -	$ 4,000,000	$ 1,735,065	$ 4,000,000	$ 2,175,102
Total:	**$ 47,706,995**	**$ 10,903,034**	**$ 10,887,171**	**$ 8,432,437**	**$ 15,092,833**	**$ 10,238,324**

Note: Any differences due to rounding.

EXHIBIT 17.1

EXHIBIT 17.1

Detail of Management Fees Paid from Ascot Partners to GCC

												Subsequent Transfer Amounts				
		Ascot Partners Bank Account at Morgan Stanley					Merkin Defendants' QuickBooks Records for Ascot Partners									
Year	FTI ID	Date	Amount	Description Per Bank Statement - AS REDACTED	Recipient of Fees	TxnID	AccountRefFullName	TxnDate	Amount	QuickBooks Memo[1]		LIFO	FIFO	LIBR	Restated LIBR	Proportionality
1998	ASC30	12/28/1998	(2,637,267.00)	TRF REDACTED3021 TO REDACTED3007 FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	309-914959016	DEPOSITS AT BROKERS	12/29/1998	(2,637,267.00)	PYMNT OF 1998 MF		n/a	n/a	n/a	n/a	n/a
1999	ASC126	12/29/1999	(3,341,819.75)	TRF REDACTED3021 TO REDACTED3007 FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	478-946493302	DEPOSITS AT BROKERS	12/29/1999	(3,341,819.75)	1999 MGMNT FEE PAID		n/a	n/a	n/a	n/a	n/a
2000	ASC1746	12/28/2000	(3,786,520.34)	TRF FDS AS PER LOA 2000 MF	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	614-978036135	DEPOSITS AT BROKERS	12/28/2000	(3,786,520.34)	PYMNT OF 2000 MGMNT FEE		n/a	n/a	n/a	n/a	n/a
2001	ASC252	2/6/2001	(12,246.15)	TRF FDS AS PER LOA	Unknown	66D-983201634	DEPOSITS AT BROKERS	2/26/2001	(12,246.15)	PYMNT TO GCC	[2]	n/a	n/a	n/a	n/a	n/a
2001	ASC314	12/27/2001	(4,070,765.75)	XFER PER LOA/2001 ASP MF FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	7A0-1009483727	DEPOSITS AT BROKERS	12/27/2001	(4,070,765.75)	PYMNT OF 2001 MF TO GCC		n/a	n/a	n/a	n/a	n/a
2001	ASC353	1/30/2002	(11,660.90)	XFER PER LOA/2001 FEE FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	7FC-1012486884	DEPOSITS AT BROKERS	1/31/2002	(11,660.90)	PAY 2001 MF TO GCC		n/a	n/a	n/a	n/a	n/a
2002	ASC441	12/30/2002	(650,000.00)	AS PER LOA 12/30/02 FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	9AB-1041280589	DEPOSITS AT BROKERS	12/30/2002	(650,000.00)	TO GCC - PAY MGMT FEE		n/a	n/a	n/a	n/a	n/a
2002	ASC440	12/30/2002	(3,950,131.00)	AS PER LOA 12/30/2002 FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	9AB-1041280589	DEPOSITS AT BROKERS	12/30/2002	(3,950,131.00)	TO GCC - PAY MGMT FEE		n/a	n/a	n/a	n/a	n/a
2002	ASC502	2/28/2003	(6,921.51)	2002 MF AS PER LOA 2/28/03 FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	A97-1046707935	DEPOSITS AT BROKERS	2/27/2003	(6,921.51)	PAY 2002 MF TO GCC		n/a	n/a	n/a	n/a	n/a
2003	ASC636	11/13/2003	(1,360,000.00)	TRANS PER CLIENT (MA) FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	C0B-1069284148	DEPOSITS AT BROKERS	11/19/2003	(1,360,000.00)	2003 MF ADVANCE TO GCC		n/a	n/a	n/a	n/a	n/a
2003	ASC640	12/2/2003	(3,450,000.00)	TRANS PER CLIENT (MA) FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	C0E-1070910137	DEPOSITS AT BROKERS	12/8/2003	(3,450,000.00)	TO GCC - DIV W/H & 2003 FEE ADVANCE [3]		(3,450,000)	(3,447,531)	(3,447,530)	(3,450,000)	(3,448,297)
2003	ASC641	12/15/2003	(1,000,000.00)	TRANS PER CLIENT (MA) FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	C22-1072832486	DEPOSITS AT BROKERS	12/30/2003	(1,000,000.00)	PARTIAL PYMNT OF 2003 MF TO GCC		(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(999,506)
2003	ASC642	12/17/2003	(100,000.00)	TRANS PER CLIENT (MA) FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	C1C-1072135748	DEPOSITS AT BROKERS	12/22/2003	(100,000.00)	PARTIAL PAYMENT OF 2003 MF TO GCC		(100,000)	(100,000)	(100,000)	(100,000)	(99,951)
2003	ASC648	12/29/2003	(1,000,000.00)	TRANS PER CLIENT (MA) FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	C19-1071501630	DEPOSITS AT BROKERS	12/15/2003	(1,000,000.00)	2003 MF ADVANCE TO GCC		(894,216)	(450,000)	(344,216)	(1,000,000)	(948,514)
2003	ASC652	12/30/2003	(11,082,045.00)	TRANSFER PER M. AUTERA FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	C25-1072881130	DEPOSITS AT BROKERS	12/31/2003	(11,082,045.00)	PAYMENT OF 2003 MGMNT FEES TO GCC		(10,172,045)	(11,082,045)	(10,172,045)	(11,079,643)	(9,755,187)
2003	ASC722	2/18/2004	(91,922.98)	TRANS PER CLIENT (MA) FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	CA6-1077832277	DEPOSITS AT BROKERS	2/2/2004	(91,922.98)	PYMNT OF 2003 MF BALANCE		-	-	-	-	-
2004	ASC772	4/14/2004	(1,300,000.00)	TRANS PER CLIENT (MA) FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	D40-1082141481	DEPOSITS AT BROKERS	4/16/2004	(1,300,000.00)	MGMT FEE ADVANCE - 50%		-	-	-	-	-
2004	ASC773	4/15/2004	(100,000.00)	TRANS PER CLIENT (MA) FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	D40-1082141481	DEPOSITS AT BROKERS	4/16/2004	(100,000.00)	MGMNT FEE ADVANCE - 50%		-	-	-	-	-
2004	ASC778	5/4/2004	(1,150,000.00)	2004 FEE (MA) FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	D88-1084371314	DEPOSITS AT BROKERS	5/3/2004	(1,150,000.00)	MF ADVANCE TO JEM		-	-	-	-	-
2004	ASC781	6/1/2004	(800,000.00)	REDACTED3003-REDACTED3021 FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	DA5-1087566382	DEPOSITS AT BROKERS	6/1/2004	(800,000.00)	MF ADVANCE TO GP		-	-	-	-	-
2004	ASC793	6/30/2004	(100,000.00)	ICE // PAY GABRIEL CAPITAL CORP FUNDS PAID	Gabriel Capital Corporation JPMorgan Chase - A/C #xxx-xx2994	DB7-1088612375	DEPOSITS AT BROKERS	6/30/2004	(100,000.00)	JEM 2004 MF ADVANCE - PAID GCC		-	-	-	-	-
2004	ASC825	9/9/2004	(1,300,000.00)	BETWEEN ACCOUNTS FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	E21-1095275139	DEPOSITS AT BROKERS	9/15/2004	(1,300,000.00)	MGMNT FEE ADVANCE TO JEM		-	-	-	-	-
2004	ASC828	9/27/2004	(300,000.00)	FUNDING ARIEL FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	E27-1096404834	DEPOSITS AT BROKERS	9/28/2004	(300,000.00)	MF ADVANCE TO JEM - VIA GCC		-	-	-	-	-
2004	ASC835	9/30/2004	(137,000.00)	B/T ACCOUNTS FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	E2D-1096642587	DEPOSITS AT BROKERS	9/30/2004	(137,000.00)	2004 MF ADVANCE PYMNT		-	-	-	-	-
2004	ASC849	10/22/2004	(500,000.00)	JOURNALS ASCOT TO GABRIEL FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	E4E-1098896849	DEPOSITS AT BROKERS	10/27/2004	(500,000.00)	2004 MF ADVANCE TO JEM		-	-	-	-	-
2004	ASC852	11/5/2004	(1,200,000.00)	2004 MF FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	E6F-1100212841	DEPOSITS AT BROKERS	11/10/2004	(1,200,000.00)	TO JEM - 2004 FEE ADVANCE		-	-	-	-	-
2004	ASC853	11/8/2004	(1,000,000.00)	FUNDING GABRIEL 50% FEE FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	E6F-1100212841	DEPOSITS AT BROKERS	11/10/2004	(1,000,000.00)	TO JEM - 2004 FEE ADVANCE		-	-	-	-	-
2004	ASC856	12/13/2004	(1,800,000.00)	JOURNALS PER WIRE FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	E76-1102961853	DEPOSITS AT BROKERS	12/13/2004	(1,800,000.00)	MF DRAW @50%		-	-	-	-	-
2004	ASC869	12/28/2004	(11,098,549.00)	TRANSFER BETWEEN ACCOUNTS FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	E97-1104329724	DEPOSITS AT BROKERS	12/29/2004	(11,098,549.00)	TO PAY 2004 MF TO GCC		-	-	-	-	-
2004	ASC892	1/4/2005	(87,144.17)	2004 FEES FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	EEA-1105568081	DEPOSITS AT BROKERS	1/12/2005	(87,144.17)	PAY BALANCE OF 2004 MF		-	-	-	-	-
2005	ASC967	4/28/2005	(1,292,610.22)	REIMBURSE FOR PAYMENTS FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	101A-1114782539	DEPOSITS AT BROKERS	4/28/2005	(1,292,610.22)	Reimburse GCC for fees/distributions		-	-	-	-	-
2005	ASC970	5/25/2005	(3,896,505.00)	MF @ 50% FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	1022-1117113803	DEPOSITS AT BROKERS	5/25/2005	(3,896,505.00)	1/1-4/30 MF @ 50%		-	-	-	-	-
2005	ASC1011	7/18/2005	(2,000,000.00)	GOOD 2005 MF POSTING FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	1080-1121780823	DEPOSITS AT BROKERS	7/18/2005	(2,000,000.00)	2005 MF Fee Draw		-	-	-	-	-
2005	ASC1016	8/12/2005	(100,000.00)	2005 FEE ADVANCE FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	10DA-1124112479	DEPOSITS AT BROKERS	8/12/2005	(100,000.00)	Mgmt Fee Draw - GCC		-	-	-	-	-
2005	ASC1020	9/2/2005	(1,000,000.00)	TRNSFR FO PPD FEES FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	10ED-1127224101	DEPOSITS AT BROKERS	9/2/2005	(1,000,000.00)	Mgmt Fee Draw - GCC		-	-	-	-	-
2005	ASC1056	12/28/2005	(21,966,981.00)	JOURNAL BETWEEN ACCOUNTS FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	1183-1135866947	DEPOSITS AT BROKERS	12/28/2005	(21,966,981.00)	2005 MF to GCC		(21,954,401)	(18,598,092)	(18,585,512)	(21,966,981)	(19,341,180)
2005	ASC1174	5/9/2006	(207,463.08)	ASP MGMT (GCC) FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	1376-1147266831	DEPOSITS AT BROKERS	5/9/2006	(207,463.08)	Pay GCC 2005 Mgmt fee balance		-	(207,463)	(96,977)	(207,463)	(188,004)
2006	ASC1180	6/5/2006	(5,000,000.00)	2006 FEE DRAW FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	138F-1149619190	DEPOSITS AT BROKERS	6/5/2006	(5,000,000.00)	2006 Fee draw		-	(864,918)	(2,962,311)	(2,624,530)	(2,321,780)
2006	ASC1181	6/6/2006	2,010,000.00	FEE DRAW GIVEBACK FUNDS RECEIVED	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	1392-1149688438	DEPOSITS AT BROKERS	6/6/2006	2,010,000.00	Fee correction (payback fr GCC)		-	-	-	-	-

EXHIBIT 17.1

Detail of Management Fees Paid from Ascot Partners to GCC

		Ascot Partners Bank Account at Morgan Stanley					**Merkin Defendants' QuickBooks Records for Ascot Partners**						**Subsequent Transfer Amounts**			
Year	FTI ID	Date	Amount	Description Per Bank Statement - AS REDACTED	Recipient of Fees	TxnID	AccountRefFullName	TxnDate	Amount	QuickBooks Memo[1]	LIFO	FIFO	LIBR	Restated LIBR	Proportionality
2006	ASC1212	7/14/2006	(3,000,000.00)	BETWEEN ACCOUNTS - REDACTED1863 - REDACTED0618 FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	13F0-1153144417	DEPOSITS AT BROKERS	7/14/2006	(3,000,000.00)	Mgmt Fee draw GCC	-	-	-	-	-
2006	ASC1225	10/3/2006	(2,000,000.00)	TFR FDS FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	1461-1159974738	DEPOSITS AT BROKERS	10/3/2006	(2,000,000.00)	2006 Mgmt fee draw to GCC	-	-	-	-	-
2006	ASC1242	11/22/2006	(2,600,000.00)	2006 FEE ADVANCE FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	14B5-1164380520	DEPOSITS AT BROKERS	11/22/2006	(2,600,000.00)	Fee advance	-	-	-	-	-
2006	ASC1253	12/28/2006	(5,000,000.00)	TRANSFER FUNDS FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	14D9-1167331124	DEPOSITS AT BROKERS	12/28/2006	(5,000,000.00)	PARTIAL PYMNT OF 2006 MGMT FEES	-	-	-	-	-
2006	ASC1256	12/29/2006	(10,104,539.00)	ASP 2006 MF FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	14E0-1167758418	DEPOSITS AT BROKERS	12/29/2006	(10,104,539.00)	2006 Mgmt fee paid	(10,000,000)	(5,794,338)	(5,794,338)	(10,000,000)	(7,061,074)
2006	ASC1295	1/10/2007	(309,622.90)	2006 MG BALANCE FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	1575-1168529964	DEPOSITS AT BROKERS	1/10/2007	(309,622.90)	Pay '06 Mgmt fee balance	-	-	-	-	-
2007	ASC1393	7/13/2007	(4,000,000.00)	TRANSFER FUNDS FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	1789-1184600372	DEPOSITS AT BROKERS	7/13/2007	(4,000,000.00)	GP Fee advance	-	-	-	-	-
2007	ASC1396	7/30/2007	(2,500,000.00)	CHRYSLER COMMITTED - REDACTED4042 - REDACTED0618 FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	178C-1185895722	DEPOSITS AT BROKERS	7/30/2007	(2,500,000.00)	Fee Advance to GCC	-	-	-	-	-
2007	ASC1424	10/25/2007	(3,500,000.00)	2007 FEES EARNED - REDACTED1652 - REDACTED0618 FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	17D9-1193406925	DEPOSITS AT BROKERS	10/25/2007	(3,500,000.00)	'07 GP Fee advance	-	-	-	-	-
2007	ASC1428	11/6/2007	(1,000,000.00)	TRANSFER FUNDS - REDACTED5239 - REDACTED0618 FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	1803-1194449693	DEPOSITS AT BROKERS	11/6/2007	(1,000,000.00)	Prepaid '07 Mgmt fee	-	-	-	-	-
2007	ASC1435	12/27/2007	(10,700,000.00)	TRANSFER FUNDS - REDACTED5462 - REDACTED0618 FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	181C-1198782595	DEPOSITS AT BROKERS	12/27/2007	(10,700,000.00)	PAYMENT OF 2007 MGMT FEES	-	-	-	-	-
2007	ASC1440	12/31/2007	(5,500,000.00)	FROM REDACTED3007 TO REDACTED3021 - REDACTED1654 - REDACTED0618 FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	182B-1199116412	DEPOSITS AT BROKERS	12/31/2007	(5,500,000.00)	PAY 2007 MGMT FEE	-	-	-	-	-
2007	ASC1491	1/9/2008	(1,092,832.64)	BALANCE OF 2007 FEE - REDACTED0297 - REDACTED0618 FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	18DF-1199982669	DEPOSITS AT BROKERS	1/9/2008	(1,092,832.64)	Pay 2007 Mgmt fee	(903,034)	(1,092,833)	(903,034)	(1,092,833)	(1,002,147)
2008	ASC1578	7/24/2008	(1,000,000.00)	2008 FEE ADVANCE ASP - REDACTED0151 - REDACTED0618 FUNDS PAID	Gabriel Capital Corporation JPMorgan Chase - A/C #xxx-xx2994	1A8E-1216996550	DEPOSITS AT BROKERS	7/24/2008	(1,000,000.00)	ASP Fee Advance to GCC Chase	-	(1,000,000)	(735,065)	(1,000,000)	(692,527)
2008	ASC1579	7/24/2008	(1,000,000.00)	U.S. DOLLARS FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	1A8E-1216996550	DEPOSITS AT BROKERS	7/24/2008	(1,000,000.00)	ASP Fee Advance to GCC Morgan	-	(1,000,000)	(1,000,000)	(1,000,000)	(692,527)
2008	ASC1618	10/16/2008	(2,000,000.00)	REDACTED2318 - REDACTED0618 FUNDS PAID	Gabriel Capital Corporation Morgan Stanley - A/C # xx-x3007	1B3D-1224180027	DEPOSITS AT BROKERS	10/16/2008	(2,000,000.00)	FEE ADVANCE PAID TO GCC	-	(2,000,000)		(2,000,000)	(790,049)
	Total Fees		**$ (146,184,547)**						**$ (146,184,547)**		**$ (48,473,696)**	**$ (46,637,220)**	**$ (45,141,029)**	**$ (56,521,450)**	**$ (47,340,743)**

[1] Many of the QuickBooks memos identify the transaction as a management fee *i.e.*, "MF TO GCC" or "MGMT FEE ADVANCE"), however, some of the memos do not indicate the type of fee (*i.e.*, "Fee Advance to GCC" or "Fee draw"). I understand from counsel to the Trustee that the only type of fee paid by Defendant Ascot Partners to Defendant GCC was a management fee. Therefore, I have assumed that all transactions reflected in this exhibit are payments of management fees.

[2] The other side of the referenced journal entry (TxnID 66D-983201634) in the Merkin Defendants' Quickbooks data is a credit to "MF PAYABLE" and contains the following description in the Memo field: "PYMNT OF BALANCE."

[3] The total amount of this transaction per Ascot Partners' bank account at Morgan Stanley is $3,820,357.14. The referenced journal entry (TxnID C0E-1070910137) in the Merkin Defendants' QuickBooks records reflects this transaction as $3,450,000 for "2003 MF ADVANCE" and $370,357.14 for "OCT & NOV DIV W/H." For purposes of the tracing methods applied, I have assumed that the management fee was paid before the withholding.